p 92

File No. 281.

1985.

Collection No. (2)

1416/87.
17 Imperial Residency

16.1.'88.

Pros. / Serial Nos. 9 - 25

95

Subject.

Transfer to the Municipality of a certain proportion of the income from the local cess on the Abkari revenue & of the whole of the cess on land revenue on condition the Municipality undertook the charge of primary education

Previous References.

Later References.

F. 147 of 97.
F. 83 /99.
F. 252/1916.

MGIPC—FP—725DCF—S&P—(G-1576)—14-3-28—60,000.

FILE No. 281 OF 1885.

TRANSFER OF PRIMARY SCHOOLS IN THE CIVIL AND MILITARY STATIONS TO THE MUNICIPALITY.

From President, Municipal Commission, No. 1720, dated 15th November 1884.

In letter No. 2773 I. dated 21st July 1884, the Government of India, Foreign Department stated that the Municipal Board of the Civil and Military Station should have a general control over the Elementary Education of the inhabitants of the Station.

2. Accordingly the Resident suggested to the Municipality a scheme for the management of Primary Schools in the Station, and stated that the Board could well afford to make, from their present revenues, an annual grant of a fixed minimum amount for the support of Primary Education, and that this grant could be supplemented by a grant from State Revenues, equal in amount to the aggregate sum of the grants-in-aid now made by Government to Primary Schools.

No. 1040—85, dated 8th August 1884.

3. In reply, the President communicated the Resolution of the Municipal Board to the effect that they would take up the charge of Primary Schools in the Station, provided the balance of the Local Cess of 24 per cent on Land Revenue and 38 per cent on the Abkari Cess now withheld, be made over to the Board.

No. 1145, dated 3rd September 1884.

4. Subsequently in letter No. 1491, dated 16th October 1884, the President asked, in continuation of the last preceding letter above referred to, (in which the Resident's sanction was requested to the transfer of "38 per cent of the Local Cess on Abkari and 24 per cent on that of Land Revenue" to enable the Municipality to defray the grants to Primary Schools in the Station), for a statement showing the amount of realizations from the Local Cess on Abkari and Land Revenues, and for a list of Primary Schools and for the annual grants made to them. Accordingly a list of Primary Schools in the Civil and Military Station, showing that the grants to them amount to Rs. 4,854 per annum, has been supplied to the President, so alsoa communication from the Comptroller of Mysore showing that the realizations from the Abkari Local Cess during the year 1883—84, amounted to Rs. 16,996—1—2. The income from the Land Revenue Local Cess from 1881—82 to 1883—84 was promised by the Comptroller, but has not yet been received. A reminder was sent in letter No. 2333—1213, dated 27th February 1885, but no reply has yet been received. Another reminder to the Comptroller is herewith submitted.

May issue.

A. H. T. M. 18—5.

5. Again, in letter No. 1720, dated 15th November 1884, the President asked for orders regarding the transfer to the Municipality of 76 per cent of the Abkari Local Cess and the entire Local Cess on Land Revenue, to admit of the payment by the Municipality of grants-in-aid to Primary Schools in the Station. This letter was not very correctly worded, because the amount actually asked for by the Municipality *for Primary Education* was only 38 per cent of the Abkari Land Cess and 24 per cent of the Land Revenue Cess, according to President's letter No. 1145, dated 3rd September 1884.

6. The result of the whole correspondence therefore is this :—

38 per cent of Abkari Local Cess and 76 per cent of Land Revenue Local Cess have been promised to the Municipality in * letter No. 359—40, dated 10th May 1884, for conservancy and improvements in the Station. Another 38 per cent of the Abkari Local Cess and 24 per cent of Land Revenue Local Cess have been asked for on account of Primary Education.—

What is therefore left to the Government is 24 per cent of the Abkari Local Cess, or Rs. 4,080, taking the whole Abkari Local Cesses to be roughly Rs. †17,000.

*In the File linked with this (No. 191 of 1885) Transfer of Local Cesses.

†If these requests were acceded to, the Board would apparently get about 13,000, from the local Abkari and Land Revenue Cess. But the grants-in-aid now given to the Primary Schools, which they are to take over only amount to 4,854 per annum, so they would clear about 8,000 per annum by the arrangement, as it is reported that there are no other expenses.

Deducting, however, the amount which was conditionally offered to the Board last year from the same Cesses for Conservancy &c., which amount came to about 6,500, we have Rs. 8,000 less 6,500, or about 1,500, as the amount which they would apparently clear by the arrangement for transferring to them the Primary Schools.

A. H. T. M.

7. It may be stated here that the Board have said nothing as to the minimum amount of grant, which they would themselves make from Municipal Revenues for Primary Education, as suggested in para 2 of this office letter No. 1040—85, dated 8th August 1884.

arke's remarks dated 28th February 1885, made on an
h this, to the effect that the transfer of the control of Pri-
annot be carried out until the Board can show that they have
ently for the control and periodical inspection of the Schools, attention
a 3 of Foreign Department letter No. 2773 I, dated 21st July 1884,
the Commissioners should have the direct management of the Schools,
t the task of inspection should be transferred to them from the Mysore
artment.

rders are solicited as to the grant of the portion of the Local Cesses applied for by the
mpancy on account of Primary Education.

L. A. 17—5—85.

10. See marginal Notes above.

11. In the first place, I am doubtful whether we *can* hand over to the Board for any purpose Local Cesses which are now included in the Imperial Revenues, without first getting the sanction of the Government of India, which might or might not be given.

12. In the second place, there seems no necessity whatever to hand them over that part of the Local Cesses which they ask for in consideration of their taking charge of the Primary Schools. We give these Schools Rs. 4,834 as grants-in-aid, and nothing further. All that we need apparently do is to make over the same amount to the Municipality keeping it under the head of "Educational" as that head has already received the sanction of the Government of India in the Assigned Tract Budget.

13. If experience showed that the Primary Schools really cost the Board *much* besides, it would be for consideration whether to give them any further grant. But they ought to bear any reasonable charges themselves?

A. H. T. M. 18—5.

Resident.

14. I have only received this to-day, and have not had time to read up the papers, but as I understand the case, it will be necessary to get the sanction of the Government of India before assigning 38 per cent of the Local Cess on Abkari, or about Rs. 6,500, and 76 per cent of the Local Cess on Land Revenue, or about Rs. 170, to the Municipal Commissioners for conservancy or any other purpose.

15. Whatever the original character of the items composing the revenues of the Assigned Tract, those revenues have now become *Imperial*, pure and simple, and I do not think we can assign away any portion of them without either getting special sanction for so doing, or entering the proposed assignments in the Assigned Tract Budget, and getting the Budget passed. The Accounts Department of the Government of India now take credit in the Imperial Budget for the whole expected surplus revenues of the Assigned Tract after each Budget has been examined and passed by them.

16. Shall we draft, stating the case, and asking sanction? The Government of India are still prepared to deal liberally with the revenues of the Assigned Tract.

17. (Up to 31st March 1884, I think, the Government of India did *not* credit in their accounts the Assigned Tract Revenues, as these were in a transition state, and nothing had been settled about them. So *then* we could do pretty well what we liked with them. Now the Foreign Department can only recommend the Resident's proposals for the favorable consideration of the Financial Department. But I write with a very imperfect knowledge of the facts of this case).

A. H. T. M. 17—5.

Resident.

18. I submit a draft (No. 20) to the President, Municipality, about the Local Abkari and Land Revenue Cess, framed in accordance with your verbal instructions, so far as I have been able.

19. When we submit our Municipal Budget for this year to the Government of India, a copy of this letter may go to them in explanation of the transfer of the Local Cesses.

Yes. J. B. L.

20. But I am not sure that they would not be better pleased if we were to ask their sanction *First*.

A. H. T. M. 21—5—85.

20a We may risk it. J. B. L. 22—5—85.

Issued on 23—5—85. A. H. T. M. 24-5-85.

This File, 191 of 1885, seems to deal with two separate questions;

a. Extension of Local Self Government, including Supervision of Primary Schools by the Municipality, in which apparently an answer to F. O. is due.

b. Assignment to Municipality of Local and Irrigation Cesses, which apparently has been done without Government of India's sanction.

C. G. 4—8—85.

Ask Mr. Anantasawmi Rao to bring me this File at 1 *o'clock* to-morrow morning in Office.

A. H. T. M. 10—8—85.

Two Files will be made—

(1) (281 of 85) Local Self Government Extension File—*Sub-Head*—Primary Education.

(2). (191 of 85) Transfer of Local Cesses.

A. H. T. M. 11—8—85.

21. Draft (No. 20) issued, No. 473—26, dated 23rd May 1885 to the President, Municipal Commission.

22. The Comptroller of Mysore has since furnished, with his letter No. 972 dated the 25th June 1885, the Statement of the income from the Land Revenue Cess during the years 1881—82, 1882—83 and 1883—84 referred to in paragraph 4. As this Statement was called for by the President of the Municipality, a draft letter to that Officer enclosing a copy of the Comptroller's letter is submitted for approval.

May issue A. H. T. M. 11—3—85.

23. With reference to the Officiating Resident's marginal remarks above the following information is respectfully submitted.

24. No answer is, it is submitted, due to the Government of India on the subject of the extension of Local Self Government, including the supervision of Primary Schools by the Municipality. The Government of India, in their letter No. 1759 I, dated 26th June 1883, requested the Resident to devise a scheme for carrying out the policy of Local Self Government in the Civil and Military Station of Bangalore. The Resident replied in letter No. 2076—324, dated the 17th December 1883, that arrangements had already been made to carry out the policy as far as possible in the Civil and Military Station, and that the Municipal Board had charge of the Public Works, Sanitation and Medical Charities of the Station. It was pointed out however, that the charge of Primary Education had not been made over to the Municipality, because there were no Government Schools in the Station, and the existing institutions were aided by the State and inspected by the Educational Officers of the Mysore State, and the Municipal Board was not a competent agency for the work of inspection.

Serial No. 5.

Serial No. 6.

25. The Government of India in their letter No. 2773 I. dated 21st July 1884, expressed their approval of the steps already taken in carrying out the policy of Local Self Government, but in regard to Primary Education, the Government of India invited the Resident's attention to certain portions of the Report of the Indian Education Commission of 1883, and stated that it was considered desirable that the Board should have a general control over the Elementary Education of the inhabitants of the Municipality and over the distribution of the grants-in-aid. At the same time it was stated that the Board need not have the direct management of the Schools, and that the task of inspection need not be taken away from the Educational Officers of the Mysore State.

Serial No. 7.

26. The Resident (Mr. Lyall) thereupon, in letter No. 1040—85, dated 8th August 1884, addressed to the President of the Municipality, suggested a scheme for transferring to the Board the control over the Primary Schools in the Station, and asked for the views of the Board in the matter.

Serial No. 8.

27. The Board agreed to take over charge of the schools in question, provided a certain proportion of the income from the Abkari and Land Revenue Local Cesses was made over to them.

Letter No. 1145, dated 3rd September 1884. (Serial No. 9.)

28. The Resident sanctioned the transfer of certain portions of the income from the Cesses in question aggregating Rs. 4140, on account of Primary Education, in letter No. 473—26, dated 23rd May 1885, to the President.

Serial No. 20.

29. The question of the Transfer of the Schools has now stopped at this stage, and a report regarding the transfer of portions of the Local Cesses to the Municipality is being sent to the Government of India with the letter giving cover to the orders on the Municipal Budget. (Vide File No. 190 of 1885—Municipal Budget for 1885—86.)

30. No order has yet been issued from this Office formally making over the charge of the Primary Schools to the Municipality. A report on this subject may, it is submitted, be made to the Government of India, when the question is finally settled.

31. With reference to the Officiating Resident's second remark that the assignment to the Municipality of Local and Irrigation Cesses has apparently been done without the sanction of the Government of India, it will be seen from para 20*a* of this Note that Mr. Lyall first sanctioned the transfer, and then ordered that the matter be afterwards submitted to the Government of India for their information, taking the risk of a reversal of his proceedings.

L. A. 11-8-85.

Resident.

32. Before we move any further in this matter either—

(1) by ordering the *payment* to the Commissioners of the Cesses, of which the transfer has been sanctioned (viz. by sending copies of the orders of 23rd May 1885 to the Accountant General; and to the Collector of the Assigned Tract), or (2) by taking any further steps regarding the Primary Schools, it would be as well to await any reply which the Government of India may make to our letter or not issue reporting the orders for the Transfer.

33. [A.] This draft may now issue? It will be found at the top of File No. 190 of 1885.

A. H. T. M. 11-8-85.

34. [A.] Yes. There is no good in giving the Municipal Commissioners financial control, till we know whether the pecuniary arrangement which Mr. Lyall enjoined is approved by the Government of India. The matter is practically one of account, and no harm is done by awaiting F O's answer to our reference.

C. G. 12-8-85.

Issue A. H. T. M. 12-8-85.

35. The letter referred to at [A] in para 33 above was sent to the Mysore Government Press to be printed, as directed by the Officiating Resident at page 47 of the Note, on File No. 190 of 1885. (Municipal Budget for 1885—86.)

To the Foreign Department, No. 1238 —213, dated 12th August 1885. (Serial No. 24.)

36. The letter to the Foreign Department has now been received printed, and a copy is put up with this File as Serial No. 24.

37. No further orders are required in this case at present.

38. File No. 190 of 1885 (Municipal Budget for 1885—86), and File No. 191 of 1885 (Transfer of Local Cesses to the Municipality), are submitted for orders with this File.

L. A. 30-9-85.

39. Done. See separate Notes on each.

A. H. T. M. 3-10-85.

C. G. 4-10-85.

40. Received on 5-10-85 and re-submitted to-day for reference with File No. 191 of 1885, (Transfer of Local Cesses to the Municipality.)

L. A. 6—10—85.

Mysore Residency Press, Bangalore.—6-11-85.—12.

41. Some time ago we referred to F.O. the question of allowing the Municipality of the C.L.M. Station a portion of the land at Labhani of the Assigned Tract for the purposes of primary education. How does the case now stand?

G 17.11.85.

9.10.4.
17.11.85

42. This file (No 281 of 1885 - Local Self Government - Labhani Primary Education) and the connected file (No 191 of 1885 - Transfer of local cesses to the Municipality) were both of them submitted this day

[redacted] Assistant Resident.

17.11.85 17.11.85.

43. From the Asst Secretary to the Govt of India, Foreign Dept. No. 984 I. dated 23 March 1886.

In this letter the Govt of India has passed orders for the transfer to the Municipality of the whole of the income from the local cess on the Abkari Revenue, and the income from the local and irrigation cesses on Land Revenue in the C & M Station.

44. The last order of the Offg: Resident on this file is contained in para 34 above. Now that the orders of the Govt of India have been received, the charge of Primary Education in the Station which now costs Rs: 4854 per annum to Government by way of grants-in-aid, has to be made over to the Municipality. In para 109 of the Office Note on file No. 191 of 1885 (Transfer of local cesses to the Municipality)

suggestions have been respectfully made
for the issue of the necessary orders
regarding the transfer of the charge
of Primary Education to the Municipalit
The orders to be passed on file No. 19
of 1885 will, it is submitted, suffice
for this file.

12.5.86

19.5.86.

No. 1145
1 En

Office of the Municipal Commission,
Civil and Military Station.
Bangalore, 3 Septr 1884

From

The President
Municipal Commission,
Civil and Military Station,
Bangalore.

To

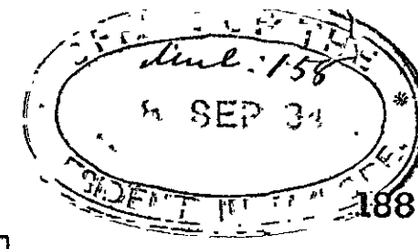
The Assistant to the Resident in Mysore,
Bangalore.

Sir,

Referring to your letter No. 1040/86 dd 18th inst, I have the honor to enclose an Extract from the Proceedings of the Municipal Commission of 30 idem, para 8, accepting the proposal for the transfer of the Maintenance of the Grants for Primary Schools in the Civil and Military Station from Municipal funds, on the Condition that the balance of the local Cess of 24 per Cent now withheld, be made over to the Board, and I request that you will be so good as to obtain the Sanction of the Resident to the same at your Earliest Convenience.

I have the honor to be,
Sir
Your most obt Servant.

[signature]
President Municipal Commission
Civil & Military Cantonment



Form N

188

From

The President,

~~Municipal Commission,~~

Civil and Military Station,

Bangalore.

To

The Assistant to the Resident in Mysore,

Bangalore.

Dated 3?
Despatched,
Received 8 } September 1884

Enclosures No.

General No. 1145
No.

Requests sanction for the transfer of the maintenance of the Grants for Primary Schools from Municipal Funds on the Condition that the balance of the local Cess ~~of 24 per Cent, now credited to Government to the Bangalore~~ of 38 per cent on Abkari Revenue & 24 per cent of the Land Revenue now withheld being made over to the Bo

Extract from the Proceedings of the Municipal Commission, Cantonment, Bangalore, dt 30 August 18

Local Self Government

Read — letter No. 1040/85 dt 20 August 188 from the Assistant to the Resident communicating the orders of Government relating to the extension of the policy of Local Self Government into the Civil and Military Station of Bangalore

Resolved — That the Board accepts Resident's proposal in regard to primary schools in the Civil and Mil Station, and that the Resident be requested for the same in the Municipal Budget for 1885-1886 provided that the salaries of the Local Cess of 2¼ pe on Land Revenue & 3¾ per cent with Abkari Cess ¾ Cent, now withheld be given to the Board.

True Extract

[signature]

Secretary Municipal Commissioners
Cantonment Bangalore
3.9.84

No. 1491

Municipal Commr's Office
Civil and Military Station
Bangalore 16th Oct. 1884

No.

The Assistant to the Resident
in Mysore.

Sir

In continuation of my letter
No. 1145 of 3rd September 1884 requesting
the Resident's sanction to the transfer
of the 38 per Cent of the local Cess
on Abkarry Revenue and 2½ per Cent
of that on Land Revenue withheld
in Residents proceedings No. 359/40 dated
10 May 1884 "to enable the Municipality
to defray the yearly grants for the
Primary Schools in the Station, I
have the honor to request that you
will be so good as to furnish me
with

1488 Municipal 21-10-84

Office of the Resident at Mysore
Dated 21st October 1884
Forwarded to the President
as requested.

sd/ R. A. James
Asst to Resident

OFFICE OF THE
Mul 170
21 OCT 1884
RESIDENT IN MYSORE.

Form No. 9.

From

The President,
Municipal Commission,
Civil and Military Station,
Bangalore.

To

The Assistant to the Resident in Mysore,
Bangalore.

Date Despatched. / Received. } 20 October 1884

Enclosures No.

General No. 1523
No.

As some measure has occurred in the record of Board's resolution sent with this office No. 1245 of 15 Ultimo, and in the extract accompanying letter No. 1145 of 23rd idem, I have the honor to request that he will be so good as to order the

the return of the Proceedings together with the letter and its Enclosure, and the same will be corrected and re-submitted.

J. Woomagalla
President Commrs
Amen Barsalore.

No 1526
800

Office of the Resident in Mysore
29th October 1881

To

The Director of Public Instruction
& Ex-officio Station
of Bangalore.

Sir

As the Resident Contemplates transferring to the Municipality the Control of the Elementary or Primary Education and the distribution of the grants to Primary Schools in the Cantonment of Bangalore, I am directed to request that you will be so good as to furnish this Office with a list showing the Aided Primary School within the Assigned Tract and the amount of their annual grants.

I have, &c.

R H J

Asst to the Resident

1884.

From

To The Comptroller
& Auditor

Dated 29th October

Despatched 29th

Received

Enclosures No.

General No. 1527

No.

Sir,

I am desired to request that you will be so good as to furnish this Office with a statement showing the amount realized during the last year on account of Local Cess, on Abkari and Land Revenues, as also with a similar statement in the Civil and Judicial

I have &c

P. H. I

Secretary

No. 2413. Bangalore, 7th November 1884.

From

The Director of Public Instruction

To

The Assistant to the Resident

in Mysore

Sir,

I have the honour to forward a list showing the aided Primary schools within the Assigned Tract, and the amount of their annual grants, as requested in your letter No. 1526/800 dated 29th ultimo.

I have the honour to be,

Sir,

Your most obedient Servant

Director of Public Instruction.

1884

OFFICE OF T
10 NOV
RESIDENT IN M

From
The Director of Public
Instruction

Dated 7th November
Recd 10th "

No. 2413

Forwards a list
showing the aided
Primary Schools with
the assigned Grants
and the amount of
their annual grants

A copy of this letter also
may be sent to the Pres.
Board Int. Comm. with ref.
to his letter of the 16 Oct. No 1496

Ja Fw 4/12

Rec. 1790
114

Ref. to Pres. Bd

List of Aided Primary Schools in the Assigned Tract. Encl to St No. 44

No.	Name of School	Annual Grant	Remarks.	
	I Schools for Europeans and Eurasians.			
	Cantonment Orphanage	1200		
2	Ordnance	480		
3	St Andrew's Poor	360		2040
	II Schools for Natives			
1	Wesleyan English & Tamil, Mutucherry	180	✓	
2	St Paul's Boys (English)	120	✗	
3	do Girls (Tamil)	120	✓	
4	Wesleyan English & Tamil, Shule	144	✓	
5	do Tamil, Bazaar	96	✓	
6	do do Artillery Lines	96	✓	
7	do do Cavalry Lines	120	✓	
8	do do Knoxpet	96	✓	
9	do do Girls' Boarding School	600	✗	
10	do Caste Girls' School, Ulsur	240	✓	
11	Sappers Girls' School	120	✓	
12	Native Infantry Girls, Tamil & Telugu	180	✓	
13	Madrasa in Cattle Lines	102	✓	
14	Muhammadan Female Institution	600	✓	2814
				4854

No 1720

Office of the Municipal Commission,
Civil and Military Station,
Bangalore, 15 Nov. 1884

From

The President,
Municipal Commission,
Civil and Military Station,
Bangalore.

To

The Assistant to the Resident in Mysore,
Bangalore.

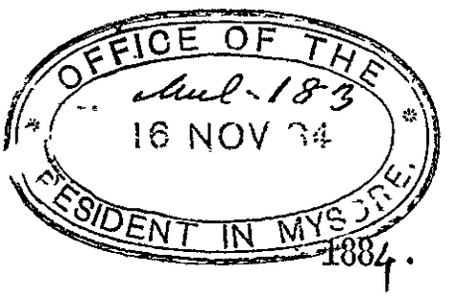
Sir,

I have the honor to invite your attention to my letter No: 1491 of 16 October 1884 requesting sanction for the assignment of 76 per Cent of the Local Cess on Abkaree revenue and the entire Cess on Land revenue to admit the maintenance of grants for Primary Schools in the Station being administered by the Municipality, and to request that as the Municipal Commissioners are now framing the Budget Estimates for the ensuing Official year, you will be so good as to obtain the early orders of the Resident to enable due provision being made in the Budget.

I have the honor to be, Sir,
Your most obedient Servt

President Municipal Commission
Civil & Military Station Bangalore

Registered
14/8783—



Form No. 73.

1884.

From

The President,

Municipal Commission,

Civil and Military Station,

Bangalore.

To

The Assistant to the Resident in Mysore,

Bangalore

Resident's Office
60 copies

Dated 15th Nov.

Despatched.

Received.

Enclosures No.

General No. 1720.
No.

Invites attention to his letter
No. 1491 of 16th Oct. 1884, requesting
assignment of 7½ p.c. of the local
cess on Abkary Revenue & entire
cess on Land Revenue for the
maintenance of grants for
primary schools.

General Serial No. 86.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 17th November 1884.

No. 1675 / 803.

To

The Comptroller of Mysore.

Sir,

*Subject.

Requesting to furnish with a statement showing the amount realized during the past year on account of local cess, on Abkary and Land Revenues in the Civil & Military Station of Bangalore.

No. 1527/807 dated 29th Oct. 1884.

Subsequent Reminder No. —— dated ——

I am directed to invite attention to the communication *marginally noted, and to request an early reply thereto.

I have the honor to be

Sir,

Your most obedient Servant,

Draft. HW

Assistant to the Resident.

Mysore Government Press, Bangalore.—19-10-81.—240.

No. 2673

COMPTROLLER'S OFFICE
24 NOV 84
MYSORE.

To,

THE ASST. TO THE RESIDENT MYSORE.

The Assistant to the
Resident in Mysore

Sir,

With reference to your letters No. 1527/801 and 1675/883 of the 29th October and 17th November 1884 respectively, I have the honor to inform you that the collections on account of Local Cess on Abkarry Revenue for 1883/84 have been shown in the Statistical Return No. III of Cash Receipts and Disburse-ments of the Bangalore Civil and Military Station for the year 1883/84 submitted to the Resident with this Office No. 1516 dated 4th August 1884 and amount to Rs. 16976-1-2 as detailed in the margin -

Local Cess on arrack - 14383-15-4
Local Cess on Toddy - 1336-9-"
Local Cess on Beer - 1100-10-9
Local Cess on Ganja 154-14-1
Stat 16976-1-2

As under the Proceedings of the Chief Commr. of Mysore No. 2327/40 of 8th June 1876, only the realizations of Land Revenue proper had been assigned to the Municipalities of the Civil and Military Station and Town of Bangalore the Collections on account of Local Cess on such Revenue were not shown separately in the

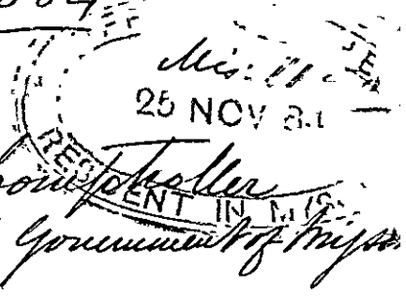
Treasury

Treasury accounts. The Deputy Commissioner of Bangalore has however been asked to furnish me with a Statement thereof from 1881/82 to 1883/84 which will be communicated to you—

I have the honor to be
Sir,
Your most Obedient Servant—

Cont. Genl.

1884



From

The Controller

to the Government of Mysore

To

The Asst to the Resident

in Mysore.

Dated 24

Despatched 25 November

Received

No. 114/

No. 2673

Informs that the Collectors of Local cesses on Abkari Revenue for 1883/84 have been shewn in the Statistical Return No. III submitted with No. 1516 dy 4th August 1884.

No. 1790/114 of 5 Dec/84. To Resident

Re. Copy of this letter ~~sent~~ paid and ~~sent~~ to the Collectors under reference to Our letter No 1491 dy 16 Oct: 84.

Js HW 4/12

No. 2333
1213.

Office of the Resident in Mysore
& Bangalore 27th February 1885

To

The Comptroller of Mysore

Sir,

With reference to your letter
No. 2673 dated 24th Nov. last
I am directed to ~~inform you~~ request
~~that the~~ you will furnish a statement showing
the collections of local cess
on Land Revenue within the
Civil and Military Station
of Bangalore for the years
1881/82 to 1883/84, ~~inclusive~~
~~by you, as demanded.~~

I have &c.

Asstt. to the Resident

21.2.85

188 6. No 1213

From

To The Comptroller
in Singapore

Dated 27th Feby 1905

Despatched 2 hours 1905

Received

Enclosures No

General No. 2333
No. 1213.

No. 443
223.

Office of the Resident in Mysore
Dated Bangalore 21st May 1883

To

The Comptroller of Mysore

Sir,

With reference to your letter No. 2673 dated the 24th November 1882, I am directed to request the favor of your furnishing the promised statement showing the collections of local Cess on Land Revenue within the Civil and Military Station of Bangalore for the years 1881-82 to 1883/84.

2. A further copy was sent to you on the subject with my letter No. 2333/213 dated 27th February last.

I have &c

[illegible]
for 1875
Asst to the Resident

[illegible]

From President, № 129 of 17th April 84.
To — do — № 357/40 of 10th May 84.
From — do — № 1491 of 16th October 1884.
From — do — № 1145 of 3rd Sept^r 1884.

№ 26. ex № 24/26 of 23-5-85.

To the President of the Mun^l

Sir,

I am directed to invite your attention to the correspondence noted in the margin regarding the proposed transfer to the Mun^l of the C.M. Station of Bangalore of a portion of the proceeds of the Local Cesses levied upon the Abkari Revenues and the Land Revenues of the Assigned Dist^s.

2. These two cesses amount, roughly speaking, to about £17,250/- a year, of which the Abkari Cess yields about 17000/- and the land rev: Cess about 250/-. They were originally (by Ch. Cr. of Mysore) introduced in 1871, on the understanding that, as regards the Abkari Cess, 75 per cent of its proceeds should be devoted to a fund designated "The Local Fund General", which was to be

held available for Special
rants in aid for local purposes
throughout the Province under
the orders of the Ch. Ex. The
remaining 24 per cent of the
Cess was credited to the
Village School Fund in aid
of Primary Education. As
regards the Land Rev: Cess, it
was decided that the whole of
it 76 per cent of it should
be credited to the General
Divided Funds for ~~the~~ expenditure
on the improvement of roads
of Cesses. The balance
of 24 p.c. was credited to the
Village School Fund, as in the
case of the Abkari Cess. The same arrangement is understood to be retained in ~~the~~ this State up to the present time, as regards the Cesses.

3. For the reasons therein
explained, the Govt. conditionally
promised to transfer to the
Local Cess 38 per cent
of the Abkari Cess retaining
the 24 p.c. originally assigned
for Village Schools, and the
remaining 38 per cent, to
all Educational charges

in letter No. 354/40 d. 10 May 1864.

for purposes of Conservancy or
improvement generally to be
proposed by

in consideration of the fact that

amounting to about
Rs. 25,000 a year

the Assd Dist (including mun
than £4000/- a year expended in
grants-in-aid to Primary Schools
were borne by the Resources of the
Assd Dist

4. As regards the ~~one~~
Communication, hitherto ceases upon
the Landlord - of the Assd Dist,
it was decided [in the same letter] to retain that
portion of it (viz. 24 p.c. 5 originally ~~was~~ devoted to the Village
School Fund, and to transfer
the remaining 76 per cent to
the Municipalities for Conservancy
and similar purposes.

(Before final orders had been issued to
5/ this effect, it was ~~subsequently~~ pro-
posed [& letter No 1040/85
d. 8 Augt 1874] in accordance
with instructions received from
the Govt of I. to make over to
the Municipalities the general ~~Supervision~~
of Primary Schools in the Assd
Dist [the boundaries ~~of~~ which
~~Cutch~~ co-terminous with those
of the Municipalities], including the
control over the grants-in-aid
assigned to them. These grants-in-
aid amounted in 1874/5 to

Foreign Dept letter No 2773 I.
d. 21 July 1874.

Rs. 4,834, and they have hitherto
been borne by the Assd Dists
Revs. The Comrs agreed to
accept the control of the Primary
Schools, in these terms, provided that an
additional 38 per cent of the
Abkari Cess was transferred
to them, together with the whole remaining
balance of the land revenue
Cess — namely 24 per cent.
The proceeds of this arrangement would be to
leave with the Assigned Dists Revs.
24 per C. of the Abkari Cess
and no part of the Land Rev.
Cess. Accordingly the Govt
medit that the Comrs collection about 13000/- of the
total Abkari Cess, leaving of
7000/-, and the whole of the
Land Rev. Cess of 250/-, and
medit only retain the Assd
Revs. of the Grant in
aid paid to Primary Schools,
about Rs. 4,800 per annum.

6. The Govt now confirms the
~~Conditional~~ Conditional orders
contained in the letter dd 10 May 04;

DR 1145 - d. 3 Sept 04.

and assigns to the Counties for
general purposes. 38 p.c. of the
Abkari Cess and 76 p.c. of the
Land Rev: Cess

But he is unable to accept in
toto entirely the proposals
made by the Mun.ties in conds.
of this letter under the charge of
the Primary Schools.

7.2 Of the balance of the Abkari
Cess, namely 24 per cent
plus 38 per cent, the former
fraction, namely 24
per cent, was, under the
Rules of 1871, assigned to
Primary Education as shown
above. The Govt. is now proposed
to transfer to the Counties that
same 24 per cent for Education
(at about 4080/- at present)
on conds. that they undertake
to continue
later the grants-in-aid at pres-
ent disbursed from the Abkari Revs.
to those Primary Schools,
and not to diminish them
without prior approval of the Govt. And
if the same conditions be agreed
to, transfer the remaining balance
of the Land Rev Cess, namely
24 per cent, at about 60/- a
year. Any balance which
may be required to complete

the amount
Total distributed in grants-in-
aid and in general Educational
objects
purposes, should be made
sum a fund to be set apart
for the purposes, as explained
this Ulric letter No. 1040
8 Aug 1824. 83

8. After the transfers
mentioned in the two preceding
paragraphs under the general
distinctions observed in the Mss
letter from the Ld. of I. in the
Home Dept. No. 17/747-59
d. 18 May 02; ⊗ see Sep. 4
, Remain only
remain to the Roman Cath. Clergy.
38 per cent of the total Clergy
on the Roman list:, or nearly
No. 6000 agar. This amt
the Cath. proposes to claim to
proceed as a Set-off against
the educational charges
devolving upon the Roman
Clergy. - viz. about Rs. 23,000 agar
exclusive of the Rs. 4834
devoted to grants-in-aid to

Primary Schools But the
the Govt. of India with addressed
at an early date with a view
of ascertaining whether they
desire this remaining balance
as well to be transferred to the
Rural Cesses.

2. In enclosure I have
to say that the Comptroller of
Mysore State has promised to
furnish at an early date a
statement of the Land Rev:
Cess to be collected during the
~~last~~ three years ~~ending~~ from 1881/2
to 1883/4, as requested in yr
letter No 1491 d. 16 Oct/84.

I have
the
honor
to be
Sir
Your
most
obedt
Servt
[illegible]
21/6

No. 598

COMPTROLLER'S OFFICE
23 MAY 8[illegible]
MYSORE

To,

The Assistant Resident
in Mysore

Sir,

With reference to your letter No. 443/223 dated 21st idem requesting the early transmission of the Statement of Local Cess on Land Revenue Collections payable to the Civil & Military Station Municipality for the years 1881-82 to 1883-84, I have the honor to state that this Office still awaits the requisite information from the Deputy Commissioner Bangalore who has again been addressed on the subject and specially asked to expedite the return.

I have the honor to be,
Sir,
Your most Obedient Servant

W Wadsh

Comptroller

HE.

OFFICE OF THE
Mis 316
27 MAY 85
RESIDENT IN MYSORE

18

From

GOVERNMENT OF MYSORE

The Commissioner

To,

The Assistant Resident

Mysore

Dated 23d May

Recd 23

Received

No 598

States that the Statement of Local Cess on Lands Revenue Collections called for in L. No 443/223 of 21st idem awaits the requisite information from the Dy: Commissioner Bangalore

Please assist

H.S. 6 August

May 26/85

No. 972

S-24
5

To,

The Assistant to the Resident
in Mysore.

Sir,

With reference to your L. No. 223 of the 24th May I have the honor to state that the Local and Irrigation Cesses levied on lands within the limits of the Civil & Military Station Bangalore for the years 1881/82, 82/83 & 83/84 were as per margin as shewn in returns furnished by the Deputy Commissioner Bangalore.

Irrigation Cess
1881/82 Rs 114-14-5.
1882/83 " 102-12-"
1883/84 " 102-12-"

Local Cess
1881/82 Rs 257-2-6.
1882/83 " 250-1-8.
1883/84 " 224-8-9.

I purpose submitting the Statements to the Mysore Government and suggesting that payment of these cesses be made to the Municipality of the Assigned Tract, like the land revenue collections.

Nothing seems to be required at present. 11/8/85

I have the honor to be,
Sir,
Your most Obedient Servant.

Comptroller

OFFICE OF THE
Mis 517
27 JUN 85
RESIDENT IN MYSORE

From The Comptroller Mysore
To The Assistant to the Resident in Mysore.

Dated 25 June
Despd 26
Received

No 1240/57 dated 25-6-85.

No 972

With reference to Co's $\frac{44\ 3}{223}$ dated 21st May gives the figures in the margin of the Local & Irrigation Cess levied on lands within the limits of the Civil & Military Stations for the 3 years named—

Comptroller Mysore
Forwarded 598 of 23-5-85.

№ 1240 Encl: 1
57.

Office of the Resident in Mysore
& Bangalore 12th July 1885

Draft for signature

To

The President, Municipal Comm^rs,
C & M Station of Bangalore

Sir,

With reference to the last paragraph of my letter № 473/26 dated 23rd May 1885, I am directed to forward herewith a copy of a letter № 972 dated the 25th June 1885, received from the Comptroller of Mysore, containing a Statement showing the amounts of local and irrigation cesses levied on lands within the C & M Station of Bangalore during the years 1881.82 1882.83 and 1883.84.

I have &c

Illegible 11/8/85
a/c to the Resident

20/7/85

1885.

OFFICE OF THE RESIDENT IN MYSORE

MUNICIPAL.

To

THE SECRETARY TO THE
GOVERNMENT OF INDIA,
FOREIGN DEPARTMENT.

Dated Bangalore, the 12th August 1885.

No. 1238.
213.

Submits a copy of his Proceedings No. 1237—56, dated the 12th August 1885, passing orders on the Budget Estimates of the Municipality of the Civil and Military Station of Bangalore for the year 1885—86, and reports the transfer of certain local cesses to the Municipality.

Mysore Government Press, Bangalore.—24-9-85.—100.

No. 1238- 213,

OFFICE OF THE RESIDENT IN MYSORE,
DATED BANGALORE, 12*th August* 1885.

To

The Secretary to the Government of India,
Foreign Department,
Simla.

Sir,

I have the honor to forward herewith for the information of the Government of India, a copy of my * Proceedings No. 1237—56, dated 12th August 1885, passing orders on the budget estimates of the Municipality of the Civil and Military Station of Bangalore for the year 1885—86.

*With 40 spare copies.

2. The only point in connection with the budget which appears to demand special notice is the increase of Rs. 10,790 made to the receipts under the head "XIII—Transfers and Contributions" by the transfer to the Municipality of a certain proportion of the income from the local cess of one anna in the rupee levied on the abkari revenue (excise on spirits and drugs) and of the whole of the local cess upon the land revenue collected in the Civil and Military Station of Bangalore, the limits of which are co-terminous with those of the Municipality.

3. This transfer was recently sanctioned by Mr. Lyall in accordance with the general instructions contained in the twenty-first paragraph of the Resolution of the Government of India, Home Department, No. 17-747—59, dated 18th May 1882, partly in consideration of the Commissioners' undertaking the charge of Primary education within the Station, and partly to assist the Board in introducing a more efficient system of conservancy. Full particulars regarding these cesses will be found in the enclosed copy of the letter from this office, No. 473—26, dated 23rd May 1885, to the President, Municipal Commission.

4. The *balance, namely, thirty-eight per cent, of the income from the local cess on the abkari revenue, has been retained as a *quasi* set off against the amount of grants-in-aid (about Rs. 23,000) now paid annually from Government revenues to schools other than Primary schools in the Station. I have the honor to enquire whether the Government of India would desire this remaining portion of the local abkari cess also to be made over to the Municipality, in accordance with the general spirit of the Local Self-Government policy, as well as the proceeds, (about Rs. 100 a year) of a local irrigation cess of one anna in every rupee of revenue collected upon wet holdings in the Assigned Tract. There are no other local cesses levied in the Civil and Military Station than these.

*About Rs. 6,500 per annum.

I have the honor to be
Sir,
Your most obedient Servant,

C. E. R. GIRDLESTONE,
Officiating Resident.

ENCLOSURES to Resident's letter No. 1238—213, dated 12th August 1885, to the Government of India, Foreign Department.

From the Assistant to the Resident in Mysore, To the President of the Municipality, Civil and Military Station, Bangalore, No. 473—26, dated 23rd May 1885.

I am directed to invite your attention to the correspondence noted in the margin regarding the proposed transfer to the Municipality of the Civil and Military Station of Bangalore of a portion of the proceeds of the local cesses levied upon the abkari revenues and the land revenues of the Assigned Tract.

From President, No. 129, dated 17th April 1884.
To do No. 359—40, dated 10th May 1884.
From do No. 1491, dated 16th October 1884.
From do No. 1145, dated 3rd September 1884.

2. These two cesses amount, roughly speaking, to about Rs. 17,250 a year, of which the abkari cess yields about Rs. 17,000 and the land revenue cess about Rs. 250. They were originally introduced by the Chief Commissioner of Mysore in 1871, on the understanding that, as regards the abkari cess, 76 per cent of its proceeds should be devoted to a fund designated "The Local Fund General," which was to be held available for special grants-in-aid for local purposes throughout the Province under the orders of the Chief Commissioner. The remaining 24 per cent of this cess was credited to the "Village School Fund" in aid of Primary education. As regards the land revenue cess, it was decided that 76 per cent of it should be credited to the several District Funds for expenditure on the improvement and up-keep of roads and communications. The balance of 24 per cent was credited to the Village School Fund, as in the case of the abkari cess. The same arrangement is understood to be retained in the Mysore State up to the present time, as regards both the cesses.

3. For the reasons therein explained, the Resident conditionally promised in letter No. 359—40, dated 10th May 1884, to transfer to the Municipal Commissioners 38 per cent of the abkari cess for purposes of conservancy or improvement generally. He proposed to retain the 24 per cent originally assigned for Village schools, as well as the remaining 38 per cent, in consideration of the fact that all educational charges amounting to about Rs. 28,000 a year in the Assigned Tract (including more than Rs. 4,000 a year expended in grants-in-aid to Primary schools) were borne by the revenues of the Assigned Tract.

4. As regards the comparatively trifling cess upon the land revenue of the Assigned Tract, it was decided in the same letter to retain that portion of it (*viz.* 24 per cent) originally devoted to the Village School Fund, and to transfer the remaining 76 per cent to the Municipal Commissioners for conservancy and similar purposes.

5. Before final orders had been issued to this effect, it was proposed (letter No. 1040—85, dated 8th August 1884) in accordance with instructions received from the Government of *India, to make over to the Commissioners the general supervision of Primary schools in the Assigned Tract (of which the boundaries are co-terminous with those of the Municipality), including the control over the grants-in-aid assigned to them. These grants-in-aid amounted in 1884—85 to Rs. 4,854, and they have hitherto been borne by the Assigned Tract revenues. The Commissioners† agreed to accept the control of these Primary schools on these terms, provided that an additional 38 per cent of the abkari cess was transferred to them, together with the whole remaining balance of the land revenue cess, namely 24 per cent. The effect of this arrangement would be to leave with the Assigned Tract revenues 24 per cent of the abkari cess and no part of the land revenue cess. The result would be that the Commissioners would receive about Rs. 13,000 of the total abkari cess of Rs. 17,000 and the whole of the land revenue cess of Rs. 250, and would only relieve the Assigned Tract revenues of the grants-in-aid paid to Primary schools, or about Rs. 4,800 per annum.

*Foreign Department letter No. 2773 I., dated 21st July 1884.

†No. 1145, dated 3rd September 1884.

6. The Resident now confirms his conditional orders contained in the letter dated 10th May 1884, and assigns to the Commissioners for general purposes 38 per cent of the abkari cess and 76 per cent of the land revenue cess.

7. But he is unable to accept in their entirety the late proposals made by the Municipality on condition of their undertaking the charge of the Primary schools. Of the balance of the abkari cess, namely 24 per cent *plus* 38 per cent, the former fraction, namely 24 per cent, was, under the orders of 1871, assigned to Primary education as shown above. The Resident is now prepared to transfer to the Commissioners that same 24 per cent (or about Rs. 4,080 at present) on condition that they undertake to continue the grants-in-aid at present disbursed from the Assigned Tract revenues to those Primary schools, and not to diminish them without a prior reference to the Resident. On the same conditions he agrees to transfer the remaining balance of the land revenue cess, namely 24 per cent, or about 60 a year. Any balance which may be required to complete the total amount distributed in grants-in-aid and for general educational objects should be met from a fund to be set apart for the purpose, as explained in this office letter No. 1040—85, dated 8th August 1884.

8. After the transfers sanctioned in the two preceding paragraphs under the general instructions conveyed in the Resolution of the Government of India in the Home Department, No. *17-747—59, dated 18th May 1882, there will only remain to the Assigned Tract revenues 38 per cent of the local cess on the abkari revenue, or rather less than Rs. 6,000 a year. This amount the Resident proposes to retain at present as a set off against the educational charges devolving upon the Assigned Tract revenues, *viz.* about Rs. 23,000 a year exclusive of the Rs. 4,854 devoted to grants-in-aid to Primary schools. But the Government of India will be addressed at an early date with a view of ascertaining whether they desire this remaining balance as well to be transferred to the Municipal Commissioners.

* See especially Para 21.

9. In conclusion I am to say that the Comptroller of Mysore State has promised to furnish at an early date a statement of the land revenue cess collected during the three years from 1881—82 to 1883—84, as requested in your letter No. 1491, dated 16th October 1884.

From the President, Municipal Commission, Civil and Military Station, Bangalore,
To the Assistant to the Resident in Mysore, No. 129, dated 17th April 1884.

I have the honor to forward herewith for the consideration and orders of the Resident, proceedings of the meeting of Municipal Commissioners of the Civil and Military Station of Bangalore which was held on the 31st March 1884, together with a letter from Mr. Standish Lee, Municipal Commissioner, No. II Division, and a statement from Mr. G. G. Brown, Municipal Commissioner, No. VI Division.

2. The questions connected with the extra rates of duty levied on spirits consumed in the Civil and Military Station, and the local cess of one anna on the rupee levied on the sale of spirits have been, I find, a matter of contention for many years past, and in order to bring the whole subject in all its bearings before the Resident, I have had the correspondence printed in consecutive order and forward the same herewith.

3. From this correspondence it will be seen that so far back as on the 1st February 1872 no less than eleven of the Commissioners applied for the extra local rate which was then Rs. 1—8—0 per gallon as forming a portion of the Municipal revenue, but the then Chief Commissioner stated in letter No. 353, dated 25th February 1872, that the entry (inclusive of the extra rates) "had been fixed on "special ground at the highest rate that can be levied, on a due consideration of the "circumstances of the locality, and constitutes an item of Imperial revenue which "cannot be transferred to Local or Municipal purposes."

4. At this time nothing seems to have been said about the local cess, but about 6 years afterwards, that is in the early part of 1878, the subject of the local cess levied on arrack brought into the Station for consumption was mooted and Sir James Gordon in his Proceedings No. 1433—35, Municipal No. 112, dated Bangalore, 1st August 1878, para 7, states as follows :—

The claim under the 4th head to the local cess levied on spirits brought into the city for consumption from the Bangalore Sadar Distillery, appears to the Chief

Commissioner a reasonable one, provided that it be restricted to a portion of the collections from that source to an extent, not exceeding, say, one-third of the amount.

5. In January 1882, statements submitted by Messrs. G. G. Brown, R. P. Campbell and Standish Lee were again forwarded for the consideration of the Chief Commissioner who in his order No. 3201—1223, dated Bangalore, 29th March 1882, with reference to the extra rate of one rupee per gallon, states :—

"The fact is that by open competition in the public market the duty is fixed "at Rs. 3 per gallon for Bangalore and Mysore and Rs. 2 elsewhere. The claim "thus advanced for a third of the duty may with equal reason therefore be made "for the whole." Again, Sir James Gordon in paras 2 and 3 alleges the impracticability on financial grounds of conceding the extra rate of one rupee per gallon to the Municipality, but although the local cess is alluded to, not a word is said with respect to the disposal of that matter.

6. What I would now respectfully submit for the consideration and orders of the Resident in connection with the Proceedings of the Board of the 31st March 1884 :—

First—Is the one rupee extra per gallon now levied on the arrack consumed in the Civil and Military Station a local rate or not?

Second—Is the Municipality entitled to a portion or the whole of the local cess?

If it be found that the extra rupee per gallon is a rate specially levied for arrack consumed in the Civil and Military Station, then I submit that it becomes a local rate specially levied, and should form a portion of Municipal revenue. As to the local cess, I submit that in my opinion it belongs to the Municipality, and in the order of the Government of India, dated 10th October 1881, para 49, it is ruled that "Every Local Board should have the entire control over the proceeds of all local rates and cess levied within its jurisdiction for its own special purposes."

I need hardly add that if the Resident is pleased to view favorably the subjects herein submitted and order the local cess to be made over to the Municipality, it would place the Municipal Board in a position to carry out important measures for the better sanitation and other improvements of the Station, while it would enable the Board to consider the feasibility of abolishing the octroi and other vexatious taxation.

Extract from the Proceedings of the Municipal Commission, Civil and Military Station, Bangalore, dated 31st March 1884.

Municipal Commissioners' claim to Local Cess on Arrack and Toddy consumed within the Station limits.

21. Read—Letter dated 15th March 1884 from Standish Lee, Esq., relating to the claim of the Municipality to the local cess levied on arrack and toddy consumed within Station limits.

Proposed by Mr. Brown and seconded by Mr. Campbell, that our application for the local cess has escaped the attention of the Resident, and that the President be requested to address the Resident and apply for the extra Re. 1 per gallon on all arrack consumed in the Station, as well as the local cess of one anna on the rupee for arrack consumed.

Resolution.—Carried unanimously.

From the Assistant to the Resident in Mysore, To the President, Municipal Commission, Civil and Military Station of Bangalore, No. 359—40, dated 10th May 1884.

With reference to your letter No. 129, dated 17th ultimo, submitting for orders the Proceedings of the Municipal Board asking for the transfer to that body of the rate of still-head duty on arrack levied in the Civil and Military Station of Banga-

lore in excess of the rate charged for the Districts of Mysore, and of the local cess of one anna in the rupee collected on the Government income from the several heads of the abkari revenue, I am directed to communicate to you the following remarks.

2. As regards the so-called extra still-head duty on arrack, I am to say that its assignment to the Municipality has twice before been deliberately refused for reasons given and Mr. Lyall considers that those reasons were certainly sound. Mr. Lyall has lately, in replying to a petition presented by a deputation of the rate-payers of the Civil and Military Station, given his own reasons for refusing to make over the extra still-head duty to the Municipality, an extract from that reply is herewith forwarded for the information of the Board.

3. As regards the local cess on the abkari revenue, I am to say that the Resident has lately been considering whether it ought not to go to the Municipality as it seems at first sight anomalous that it should not. Mr. Lyall finds however that by the original orders under which this cess and the funds fed by it were constituted, 24 per cent of the income from the cess was to be credited to the "Village School Fund" and 76 per cent to "Local Funds General." The fund known as "Local Fund General" was a fund held in reserve by the Chief Commissioner of Mysore, and from this fund he made special grants-in-aid in any part of the Province for local purposes, such as improvements to communications, to schools, &c., so long as the Municipality spends nothing on education, and the Government spends so much as it does (Rs.28,530 estimated for the year 1884—85), it is clear that the whole of the local cess proceeds ought not to be made over to the Municipality. Mr. Lyall considers that the 24 per cent intended for the Village schools and one-half of the remaining 76 per cent must be retained by Government as a set off against the educational charges which it bears, and that remaining 38 per cent may be assigned by the Resident to the Municipality under Section 9 of the Municipal Regulations for purposes of conservancy or improvement in the Station. But before passing final orders on the subject, Mr. Lyall thinks it right to wait for the orders of the Government of India on the budget estimates of the Civil and Military Station for the year 1884—85, as it is possible that they may call for explanation as to the local cesses therein credited to Government and as to the school charges.

4. The land revenue of the Civil and Military Station has been assigned to the Municipality, but it is understood that the local cess collected on that revenue has not been similarly made over. Under the orders in force in Mysore, 24 per cent of the income from this cess is credited to the Village School Fund and the remaining 76 per cent to District Funds. The Resident proposes to credit Government with 24 per cent of the income from this cess in consideration of the educational grant, and to make over the remaining 76 per cent to the Municipality. Orders on this subject will issue shortly.

Extract from letter No. 306—152, dated 5th May 1884,
addressed to Mr. J. W. Hayes, Senior.

5. In the second resolution the local rate and the local cess on arrack is claimed as a right, on the ground that by the orders of the Government of India "every Local Board should have entire control over the proceeds of all local rates "and cesses levied within its jurisdiction for its own special purposes." As to the "local rate" the meeting have without any precedent or authority applied this name to the one rupee by which the still-head duty per gallon levied on arrack issued for the shops in the Civil and Military Station and Pettah, Bangalore, is higher than the duty levied on issues for the shops in country places. This higher rate of still-head duty is, however, not a local rate within the meaning of the orders of the Government of India referred to. In the south-east portion of the Punjab, the Government has put the rates of still-head duty lower by one rupee than in the rest of the Province, because the spirit drinkers of the south-east are poor and demand a cheap liquor. No one has ever suggested that the excess duty in the rest of the Punjab is a local rate. Throughout India the original system of liquor excise was the simple plan of farming the monopoly of manufacture and sale for towns, taluks or other defined areas to the highest bidder. Under such a system the price realized for the monopoly of a thriving town or cantonment was always much higher

than that for a country district consuming the same quantity of liquor, the reasons were that in the Cantonment smuggling or illicit manufacture of liquor were easily preventable, and also that the townspeople and soldiers were able and ready to buy at higher prices than the country people. If the latter did not get liquor cheap, they would illicitly distil for themselves, or go without. The higher still-head duty levied in Bangalore Station and Petta is only an equivalent to the higher prices which the monopolies would fetch if farmed to the highest bidder on the old system. The whole still-head duty is therefore State revenue. The Government might, of course, assign a part to the Municipality, but if it did so, it would be necessary, in accordance with the orders of the Government of India referred to at the meeting, to insist upon the Municipality defraying fully equivalent charges heretofore met by Government from State revenue, and the Municipality would not therefore be in a better financial position.

* * * * *

From the Secretary to the Government of India, To the Resident in Mysore, Foreign Department—Political—No. 2773 I., dated Simla, the 21st July 1884.

I am directed to acknowledge the receipt of your letter No. 2076—324, dated 17th December 1883, regarding the extension of Local Self-Government in the Civil and Military Station of Bangalore.

2. The Governor-General in Council agrees in the opinion expressed in the second paragraph of your letter under reply, that the arrangements which have from time to time been introduced into the Civil and Military Station for transferring to the Municipal Commissioners the control over those branches of the administration of local affairs which properly come within their province are in accordance with the policy of the Government of India in regard to Local Self-Government. He also accepts your view that the Magistrate of the Station shall be, at any rate at present, *ex-officio* President of the Municipal Board.

3. But with reference to the remarks contained in the concluding portion of the second paragraph of your letter, I am to point out that there appears to be some misapprehension as to the extent and nature of the control which the Government of India consider that Local Boards may suitably exercise over matters connected with education within the sphere of their operations. It is not necessary that the Commissioners should have the direct management of the schools, nor is it intended that the task of inspection should be transferred to them from the officers of the Educational Department of the Mysore State upon whom, under existing arrangements, it devolves. But it is thought desirable that they should have a general control over the elementary education of the inhabitants of their Municipality, and the distribution of their grants; and it is the decided opinion of the Government of India that there is no branch of administration more suited for management by a Local Board than popular education. In connection with this subject I am to invite your attention to those portions of the Report of the Indian Education Commission of 1883 which deal more particularly with indigenous and primary education, with special reference to Chapter III, Section 8 of Chapter VIII, and Chapter XI, paragraph 648.

4. The Governor-General in Council is willing to leave the details of the system for electing members, other than *ex-officio* members of the Board, for your decision in consultation with the leading inhabitants of the Station. Regarding the remaining points to which reference is made in your letter, your views therein expressed have the general approval of the Government of India and require no special orders.

From the Assistant to the Resident in Mysore, To the President, Municipal Commission, Civil and Military Station of Bangalore, No. 1040—85, dated Bangalore, 8th August 1884.

I am directed to forward, for the information of the Municipal Commissioners, copy of my office letter No. 2076—324, dated 17th December 1883, to the Government of India, and of their *reply

*No. 2773 I., dated 21st July 1884.

on the subject of the extension of the policy of Local Self-Government in the Civil and Military Station of Bangalore.

2. I am to remark, with reference to para 3 of the letter from the Government of India that the Resident wishes to have the opinion of the Board on the question of their taking over the control of the elementary or primary education of the Civil and Military Station and the distribution of the grants to Primary schools. In Mr. Lyall's view, the Board could well afford to promise to make from their present revenues an annual grant of a fixed minimum amount for the support of primary education. This grant could then be supplemented by a grant from State revenues equal in amount to the aggregate sum of the grants-in-aid now made by Government to Primary schools. The sums derived from the above two grants would form a Primary School Fund and would be vested in the Municipal Board which would be a School Board for the Civil and Military Station. The Board would then undertake the general supervision and encouragement of elementary schools of all kinds, and all applications for grants-in-aid of such schools would go to the Board and not to the Resident as before. It would also be able to establish Board schools if it thought it advisable and could provide funds. The Board would be bound in making grants-in-aid to conform to the rules on the subject issued by Government in the Educational Department, and it would be able to request the officers of the Educational Department to assist with advice or reports on any point. It would not of course interfere with such schools as do not desire to receive aid or be subject to its supervision, and Mr. Lyall would wish to make it a condition that if the Board reduced the grant-in-aid heretofore allowed to any school by the order of the Resident or Chief Commissioner, power would be reserved to the Resident to interfere on appeal, if he thought proper. Where a school has secondary (*i. e.* High or Middle School) classes as well as Primary classes, it would not be placed under the Board. The control of secondary schools and of colleges and the distribution of grants-in-aid to them would be managed, as before, by the Resident with the aid of the Director of Public Instruction in Mysore. Copies of the lists lately furnished by Mr. Rice showing all the schools aided by Government in the Civil and Military Station are enclosed for the information of the Board.

3. There are no schools in the Civil and Military Station entirely maintained by Government or managed by Government officials of the Educational Department. There may be indigenous schools of the village school or bazaar school type which receive no grant. It is the present policy of Government to encourage indigenous schools of this kind by offering them grants-in-aid on the system of examination results, and so inducing them to raise their standard of education without essentially altering it.

4. I am to request that the matter may be carefully considered by the Board and their views communicated to this office.

From the President, Municipal Commission, Civil and Military Station, Bangalore,
To the Assistant to the Resident in Mysore, No. 1145, dated
Bangalore, 3rd September 1884.

Referring to your letter No. 1040—85, dated 8th ultimo, I have the honor to enclose an extract from the proceedings of the Municipal Commission dated 30th idem, para 8, accepting the proposal for the transfer of the maintenance of the grants for Primary schools in the Civil and Military Station from Municipal Funds, on the condition that the balance of the local cess of 24 per cent on land revenue and 38 per cent on abkari cess now withheld, be made over to the Board, and I request that you will be so good as to obtain the sanction of the Resident to the same at your earliest convenience.

Extract from the Proceedings of the Municipal Commission, Civil and Military Station, Bangalore, dated 30th August 1884.

Local Self-Government.

8. Read letter No. 1040—85, dated 8th August 1884, from the Assistant to the Resident communicating the orders of Government of India relating to the extension of the policy of Local Self-Government into the Civil and Military Station of Bangalore.

Resolved.—That the Board accept the Resident's proposal in regard to the Primary schools in the Civil and Military Station, and that the President enter a grant for the same in the Municipal budget for 1885—86, provided that the balance of the local cess of 24 per cent on land revenue and 38 per cent on the abkari cess now withheld, be made over to the Board.

From the President, Municipal Commission, Civil and Military Station, Bangalore, To the Assistant to the Resident in Mysore, No. 1491, dated Bangalore, 16th October 1884.

In continuation of my letter No. 1145, dated 3rd September 1884, requesting the Resident's sanction to the transfer of the 38 per cent of the local cess on abkari revenue and 24 per cent of that on land revenue "withheld in Resident's Proceedings No. 359—40, dated 10th May 1884," to enable the Municipality to defray the yearly grants for the Primary schools in the Station, I have the honor to request that you will be so good as to furnish me with a statement showing the amount realized during the past year on account of local cess on abkari and land revenues, as also with a list of Primary schools only in the Station, with their annual grants which the Municipality will be required to maintain.

In items No. 2 and 3 in the list of Aided schools received with your letter No. 1,040—85, dated 8th August 1884, the yearly grant has not been entered.

To prevent any mistake in the allotment of funds in the Municipal budget, I wish to be furnished with a correct list of Aided Primary schools in the Station with their annual grants.

I further beg you will be so good as to obtain the Resident's sanction for payment from the Resident's Treasury of the 38 per cent of the local cess on abkari revenue and 76 per cent of that on land revenue realized during the past 6 months of the official year 1884—85 and promised by the Resident to be assigned to the Municipality in your letter No. 359—40, dated 10th May 1884, for the purposes of conservancy or improvements in the Station.

From the President, Municipal Commission, Civil and Military Station, Bangalore, To the Assistant to the Resident in Mysore, Bangalore, No. 1720, dated Bangalore, 15th November 1884.

I have the honor to invite your attention to my letter No. 1491, dated 16th October 1884, requesting sanction for the assignment of 76 per cent of the local cess on abkari revenue and the entire cess on land revenue to admit the maintenance of grants for Primary schools in the Station being administered by the Municipality, and to request that as the Municipal Commissioners are now framing the budget estimates for the ensuing official year, you will be so good as to obtain the early orders of the Resident to enable due provision being made in the budget.

APPENDIX.

Enclosure to President's letter No. 129, dated 17th April 1884.

Correspondence connected with the Municipality's Claim to LOCAL RATE and LOCAL CESS derived from the Local Consumption of Arrack in the Civil and Military Station of Bangalore.

No. 1603.

To the President of the Bangalore Cantonment Municipal Commission.

SIR,

With reference to your No. 2319 of the 27th January, and extract from the proceedings of the Cantonment Municipal Commission of the 10th idem, prefacing printed rough draft of the Municipal budget for 1872-73, for any remarks or suggestions we individually might have to make—we have the honor to submit the result of our conference, and to beg the favor of your so representing the matter for the consideration of the Chief Commissioner, as to ensure a favorable issue to the claims which we are unanimous in holding the Municipality has an indefeasible right to.

From the extract, we gather that the anticipated income of the Municipality for 1872-73 is Rs. 1,07,432, while the proposed expenditure is Rs. 1,44,818, thus leaving Rs. 37,386 to be either struck out of the budget for 1872-73, or a means suggested by us for meeting the additional expenditure of the amount Rs. 37,386.

Were extra taxation absolutely necessary through the exhaustion of the legitimate sources of Municipal funds, we should at once reply that additional taxes must be levied to meet the deficiency of funds; but on no account would we recommend the cutting down of the budget, which seeks year by year to effect improvements to the town gradually and surely.

But it must be observed that the two items *Cantonment Police Establishment* Rs. 18,000, and *Cantonment Lock Hospital* Rs. 8,000 (total Rs. 26,000), form a very large portion of the Rs. 37,386, the amount to be provided for, and moreover, that this additional expenditure is not of our own seeking, but added to our usual expenditure by the will of the Government, without any provision wherewith to meet it. How to do this we now respectfully point out.

Under the head Abkari, a very considerable revenue is annually credited to the Mysore Government, which revenue, accruing as it does from the trade, &c., of the Cantonment and Pettah of Bangalore, should, we respectfully submit, either be made at once wholly available for Municipal purposes, or made so gradually as funds are required for carrying out projected improvements. But it will here be necessary to show clearly how the said revenue is derived from Bangalore.

1st Item. The still-head duty on spirits going out of the Government distillery for *District* use is fixed at Rs. 1—4—0 per gallon.

2nd. The spirits which pass out of the same distillery for consumption *within the Cantonment and Pettah of Bangalore*, pay an additional sum of Rs. 1—8—0 per gallon, or a total of Rs. 2—12—0 per gallon.

3rd. This additional Rs. 1—8—0 per gallon realizes about Rs. 1,50,000 per annum, and it is to this additional or *extra still-head duty on spirits* levied on the consumption of the Cantonment and Pettah, that we hold that the Municipality have a claim to, or which is a *bonâ fide* source from whence our funds can, with the sanction of the Chief Commissioner, be augmented from time to time to meet urgent demands like the present.

This being so, we respectfully submit as Municipal Commissioners whose duty it is to guard the interests of our respective Districts, that no additional taxation be sought to be imposed, but that the Chief Commissioner be solicited by you to make over from time to time such portions of the extra still-head duty as may be required, and that a sum of Rs. 37,386 be now asked to be so made over to meet the present deficit.

We have the honor to be
Sir,
Your most obedient Servants,

(Signed) Geo. G. Brown, J. Higginbotham, N. R. Bain, J. D. Jordon, P. V. Chinnasami, N. Narayanasami Mudaliar, B. Ramalingam, Abdul Huser, P. Raju Modaliar, T. Narasimmalu Naidu, Abdul Kudus Khadri Sahib, Municipal Commissioners.

Bangalore, 1st February 1872.

Extract from the Proceedings of the Ordinary Meeting of the Cantonment Municipal Commission, Bangalore, dated 12th February 1872.

Suggestions by the Municipal Commissioners that application be made to Chief Commissioner to make over to the Board a portion of the present still-head duty levied on spirits.

7. Read letter signed by all the District Municipal Commissioners, suggesting that application be made to the Chief Commissioner for a portion of the present still-head duty levied on spirits imported for local consumption being made over to the Board for expenditure on Municipal purposes.

Resolved.—That the subject be referred to a Sub-Committee of the Board, whose duty it will be to fully detail the grounds upon which the Board found their claim to the extra still-head duty.

The Committee to be composed as follows:—

1. President-Dr. J. H. Orr, C. B.
2. Dr. J. L. Ranking, the Deputy Inspector General, I. M. D.
3. Major W. Chrystie, the Assistant to the Chief Engineer.
4. Mr. E. Pereira, the Sar-Amin.
5. G. G. Brown, Esq.

"True Extract."

(Signed) J. H. ORR,
President, Municipal Commission,
Bangalore Cantonment.

Office of the Cantonment Muni. Comn.,
Bangalore, 22nd February 1872.

No. 771.

Proceedings of a Committee appointed in para 7 of Board's Proceedings dated 12th February 1872, for report on a letter signed by the District Municipal Commissioners suggesting that application be made to the Chief Commissioner for allowance to the Municipality of a portion of the still-head duty levied on spirits imported into Cantonment for local consumption.

The Committee having given the letter of the Commissioners and the subject therein brought forward their fullest consideration, are of opinion that the Municipalities have a fair and reasonable claim to the whole, or certainly to a portion, of the

extra still-head duty at present levied on all spirits that pass out of the Government Distillery for consumption in the Cantonment and Town of Bangalore.

The Committee in arriving at this conclusion have been chiefly influenced by the following considerations :—

1st. The extra duty, though styled a " still-head duty" and recovered beyond Municipal limits, is in reality only imposed on spirits brought for consumption within those limits, and it is therefore apparent that the extra revenue thus derived is obtained entirely from the inhabitants of the Cantonment and Pettah and might therefore in strict justice be classed under the head of octroi.

2nd. The Committee understand that the still-head duty is not a fixed tax but varies in the different Districts of the Mysore Province, the rate being enhanced or otherwise in proportion to the supposed wealth and number of the population.

They would, however, submit, that all public burdens are in those localities borne by Government, while all such charges within Municipal limits devolve upon the Municipal Boards.

3rd. The Committee have also been given to understand, that two of the reasons assigned for making the duty higher in the Cantonment and Pettah than in the neighbouring districts were (*a*) that the class of consumers could there, it was assumed, afford to pay more and (*b*) that greater facilities for checking smuggling existed in the Town than in the country.

If the first alleged reason has any weight, the Committee consider that the extra revenue derived from a tax on the exceptional wealth of the Cantonment, and Town should fairly be expended in providing for the wants and requirements which are a consequence of that wealth and revenue thus derived, and should be treated as Municipal revenue.

As regards the second reason, it would seem to be an argument *against*, rather than *for*, the imposition of an enhanced rate.

In conclusion, the Committee would suggest that the original letter from the District Commissioners together with this report should be submitted to the Chief Commissioner, with an earnest request that he will give the subject therein referred to his early and, they trust, favorable consideration.

(Signed) J. H. Orr,
President of Committee.
(„) J. L. Ranking.
(„) W. Chrystie.
(„) Geo. G. Brown.
(„) E. Pereira.
Members.

No. 2538.

From the President, Cantonment Municipal Commission, Bangalore, To the Municipal Commissioners, dated 16th February 1872.

Referring to para 7 of Board's Proceedings, dated 12th instant, electing a Committee for report on the letter from the District Municipal Commissioners, suggesting that application be made to the Commissioner for granting to Municipality a portion of the still-head duty levied on spirits imported into courts for local consumption, the undersigned has the honor to request that the Members of the Committee will be good enough to meet at the office of the Cantonment Municipal Commission, No. 4, Brigade Road, at 4 P. M., on Monday next, the 19th instant, for the above purpose.

(Signed) J. H. ORR.

No. 2576.

Office of the Cantonment Municipal Commission,
Bangalore, 21st February 1872.

To

The Secretary to the Chief Commissioner of Mysore, D. P. W.

Sir,

I have the honor to forward for submission to the Chief Commissioner a letter to my address from all the District Commissioners of the Cantonment Municipal Commission, soliciting that the extra still-head duty, at present levied on all spirits passing out of the Government Distillery for consumption within the limits of the Cantonment and Pettah Municipalities, be made over to the two Boards for expenditure on Municipal purposes, together with a report of a Committee of the Cantonment Board elected at its last meeting, to report fully on the grounds on which the Commissioners found their claim to the revenue thus derived.

The enclosures to be obligingly returned.

I have, &c.,

(Signed) J. H. ORR,
President, Municipal Commission,
Bangalore Cantonment.

No 353.

Mysore Chief Commissioner's Office,
Public Works Department.

To

The President, Cantonment Municipal Board,
Bangalore.

Sir,

I have the honor to acknowledge the receipt of your No. 2576 of the 21st instant forwarding (1) letter signed by the District Municipal Commissioners, suggesting that application might be made to the Chief Commissioner for a portion of the extra still-head duty levied on spirits imported into the Cantonment for local consumption; and (2) the proceedings of a Committee reporting on the said letter.

2. In reply, I am directed to inform you that the Chief Commissioner regrets he is quite unable to entertain the request made. The amount per gallon levied at Bangalore as still-head duty under the Sadar Distillery system, has been fixed on special grounds at the highest rate that can be levied, on a due consideration of the circumstances of the locality, and constitutes an item of imperial revenue which cannot be transferred to local or municipal purposes.

3. The enclosures are herewith returned.

I have the honor to be
Sir,
Your most obedient Servant,

W. CHRYSTIE, MAJOR, R. E.,
Asstt. Secy. to the Chief Commissioner of Mysore, D. P. W.

Bangalore, 26th February 1872.

No. 2619.

Office of Cantonment Municipal Commission,
Bangalore, 28th February 1872.

A Special Meeting of the Cantonment Municipal Commission is convened to be held at the office of the Municipal Commission, No. 4, Brigade Road, at 8½ A. M., on Tuesday next, the 5th proximo, for the purpose of transacting the business below specified.

1. Perusal of letter from the Secretary to the Chief Commissioner No. 353 dated 26th instant, in reply to President's letter forwarding letter from the District Municipal Commissioners, applying for a portion of the extra still-head duty levied on liquor brought into the Cantonment and Town of Bangalore for consumption.

2. Re-consideration of Draft Budget of Cantonment Municipal Commission for 1872-73.

(Signed) J. H. ORR,
President, Municipal Commission,
Bangalore Cantonment.

No. 2621.

From the President, Cantonment Municipal Commission, Bangalore, To the Secretary to the Chief Commissioner of Mysore, 28th February 1872.

Has the honor to enclose herewith a notice for the Special Meeting of the Cantonment Municipal Commission at 8½ A. M., on Monday next, the 5th proximo, for the purpose of reading the letter from the Secretary to the Chief Commissioner of Mysore No. 353 of 26th instant, respecting the extra still-head duty, portion of which was asked by District Municipal Commissioners, to be transferred to the Municipality; and to request that you will be good enough to obtain the Chief Commissioner's sanction for its publication in the Mysore Gazette to be issued on Saturday the 2nd proximo.

(Signed) J. H. ORR.

No. 2714.

From the President, Cantonment Municipal Commission, Bangalore, To the Secretary to the Chief Commissioner of Mysore, 6th March 1872.

Has the honor to forward herewith a copy of the Proceedings of the Cantonment Municipal Commission convened at the office of the Municipal Commission, No. 4, Brigade Road, on Wednesday the 6th instant, agreeably to adjournment, and to request he will be good enough to submit the same to the Chief Commissioner for his information and orders thereon, and to which his sanction for their publishing in the Mysore Gazette, agreeably to the provision of Section 19 of the Bangalore Municipal Bye-laws of 1871.

(Signed) J. H. ORR.

No. 1866.

To

Doctor J. H. Orr, C. B., President, Municipal Commission, Bangalore Town and Cantonment, Bangalore.

Sir,

We beg that you will be good enough to lay this before the Board at the General Meeting which will be held on Tuesday the 19th instant.

Since we have commenced to revise our budget estimate for 1872—73, the Board knew very well that the Native Commissioners have been opposing the proposal of imposing wheel and toll taxes. This we are induced to do on the following reasons and for the public good which we request the Board will take into their favorable consideration.

1st. There were 4 tanks for Pettah, Cantonment, Alsur and Shulé, which were not only very useful for the inhabitants but also for cultivation and having a good supply of water throughout the year, was one of the chief reasons why the public health was preserved. One of these, the Sampangi Tank was closed entirely by the formation of several roads and there is not a drop of water in it now. The Alsur Tank was a very large and useful one both for Cantonment and Alsur, the latter place was entirely dependent on this tank for water, but this tank is now made considerably smaller and handed over to the Military authorities. The Shulé Tank also was much reduced in size and although there is a good fill of water, it is obliged

to be let out as the tank will not contain it. The inhabitants' sufferings for want of water are inexpressible. If the Board endeavour to form a scheme of supplying them with water, the inhabitants would be willing to pay any reasonable tax imposed.

2nd. The famine which commenced in 1856 in a small measure exists still and the people are in very reduced circumstances, and they are quite unable to pay the kandayam already fixed, *i. e.*, mohatarfa, quit-rent assessment, plough tax and kandayam for both dry and wet land. Mr. Bowring, C. S. I., considering all these heavy losses suffered by the inhabitants, was pleased to transfer the octroi to the Board which may be observed by the remarks made by him on the Proceedings of September 1869.

3rd. Our object is to keep the Municipal expenditure within the limit of the income for sometime until the country revives its former state, and by doing so, we believe, the Board will not be put to the least inconvenience. If the Board kindly takes the proposal made by Colonel Puckle, the late President, and introduce the water project into the Town of Bangalore where the Government Head-Quarters are, and if the Chief Commissioner be placed to assist in a portion of the amount realized on "still-head duty" for carrying out this project, a good yearly income to the Board under the head of water tax would be realized.

4th. If the Board introduce the taxes on animals brought into the Town to be slaughtered or for sale, the income would be above Rs. 7,000 per annum, on coffee and wheat as Town duty, and on the Brewery, the people of this country would not grumble and the income would be more than than we can expect from wheel taxes.

	Rs.
Animal	7,000
Wheat	2,000
Coffee	3,000
Brewery	6,000
	18,000

5th. We shall be very glad to propose several taxes to be introduced into this country for improving our Town, but the sufferings of the people in every respect of which we have a personal experience deters us proposing or seconding such proposals for the present.

6th. In conclusion, should the Board confirm the wheels and toll taxes, we beg to propose that carts of the ryots brought into the Town with their own articles or things for sale may be exempted from their taxes, which we hope will meet with the favorable approval of the Board.

We beg to remain
Sir,
Your most obedient Servants,

(Signed.) P. Raju Mudali.
(„) V. Chinnasami.
(„) B. Ramalingam.
(„) Abdul Kudus Khadri Sahib.

Municipal Commissioners.

Bangalore, 17*th March* 1872.

No. 157.

From the President, Cantonment Municipal Commission, Bangalore, To the Secretary to the Chief Commissioner, dated 17th April 1878.

Sir,

I have the honor to forward herewith the *Proceedings of a Sub-Committee composed of Members of the Town and Cantonment Municipal Commission, held at the Office of the Cantonment Municipal Commission, No. 12, Residency Road, on Tuesday the 9th April 1878, and to request that

*Printed Proceedings Book circulated to Municipal Commissioners.

you will be so good as to submit the same to the Chief Commissioner for his favorable consideration.

No. 99.

From the President, Cantonment Municipal Commission, Bangalore, To the Secretary to the Chief Commissioner, dated 18th April 1878.

Has the honor to forward herewith the* Proceedings of an Extraordinary Meeting of the Town and Cantonment Municipal Commissioners, held at the Office of the Cantonment Municipal Commission, No. 12, Residency Road, on Thursday the 10th April 1878, and to request that he will be so good as to submit the same to the Chief Commissioner, for information.

*Printed Proceedings Book circulated to Municipal Commissioners.

(Signed) J. H. ORR.

No. 298.

To the Secretary to the Chief Commissioner of Mysore, dated 9th May 1878.

Sir,

I have the honor to forward a copy of the* Proceedings of an adjourned Extraordinary Meeting of the Town and Cantonment Municipal Commission, dated 1st May 1878, with reference to the introduction of additional taxes within Municipal limits and to request you will do me the favor of submitting the same to the Chief Commissioner and obtain the necessary sanction to the recommendations of the Municipal Commissioners as recorded in the Resolution of the Proceedings. A copy of these Proceedings will be sent to the Compiler, Mysore Gazette, direct for publication in the Mysore Gazette, agreeably with the instructions conveyed in the Chief Commissioner's Proceedings, No. 4774—Gl. 822, dated 9th August 1876.

*Printed Proceedings Book circulated to Commissioners.

Proceedings of the Chief Commissioner of Mysore, General Department, 1st August 1878.

MUNICIPAL.

READ—

The following communications from the President of the Bangalore Town and Cantonment Municipalities:—

1.	Docket	No. 598*	dated	20th March 1878.
2.	Letter	No. 619,*	„	30th „
3.	„	620,*	„	„ „
4.	„	3,*	„	4th April 1878.
5.	„	99,	„	13th „
6.	„	157,	„	17th „
7.	„	2984,	„	9th May 1878.

No. 1433-35—Munl. 112, dated Bangalore, 1st August 1878.

Order thereon.—Among the several proposals put forward by the Municipal Commissioners, having for their object an expansion of the income of the Town and Cantonment Boards, the following are those which are submitted for the orders of the Chief Commissioner, prior to any steps being taken to recommend an increase of taxation:—

(1). To re-impose an octroi duty on piece goods, imported for consumption within Municipal limits.

(2). To transfer to the Municipal revenues, the Government excise duty on cocoanuts imported into Bangalore for consumption.

(3). To levy a Municipal tax for conservancy of military and other public buildings.

* From Town Municipal Office.

(4). To assign to the Municipalities, the local cess levied on arrack brought into the city for consumption.

2. These proposals are unaccompanied by an approximate estimate of the additional revenue which would be derived by the respective Municipalities in the event of their adoption severally, and the Chief Commissioner desires that the President will now furnish such estimate, based on the statistics of ordinary years (not affected by famine or other disturbing circumstance) on an average of years. The Deputy Accountant General will be requested to afford such aid as will be needed in respect of items Nos. 2 and 4.

3. Mr. Gordon thinks that it may be desirable that he should express his views, on this occasion, on the several proposals submitted.

4. First, with regard to the re-imposition of an octroi duty on piece goods, the Chief Commissioner could not sanction a measure so retrograde and objectionable. The removal of the duty was carried out some years ago after considerable deliberation, and if the object of the proposal is, as would seem, to afford protection to one class, *viz.*, the local weavers, Mr. Gordon is decidedly of opinion that the measure would not on that ground be justified, even if it should have the result anticipated, which is very doubtful. The interests of trade, in other important respects, would suffer out of all proportion to the partial and ineffectual protection afforded to a single class. The preferable course to adopt would, he thinks, be to abolish the loom tax which presses so heavily and to impose on the weavers, in common with others, a house tax suited to their condition and circumstances. The prevalence of the tax on piece goods elsewhere in the Province, is not, in Mr. Gordon's opinion, a valid argument for re-imposing it here. The Chief Commissioner's efforts will rather be directed, when circumstances shall permit, towards its removal in other places.

5. With regard to the 2nd head, the Chief Commissioner is prepared to consider favorably the proposal that the Municipality should appropriate the octroi duty now levied on cocoanuts imported into the city for consumption.

6. As regards the 3rd head, *viz*, the levy of the Municipal house tax on military and other public buildings for conservancy, the Chief Commissioner would enquire how far does the conservancy of such buildings devolve on the Municipal establishments. In respect of the Public Offices, a special establishment has been entertained for the conservancy of these buildings at the cost of Government, and it appears, doubtful whether, in respect to other public buildings, any cost as regards their conservancy is borne by the Municipality. The principle of this proposal appears, to Mr. Gordon, not one that the Government of India will admit, and, if recognized, the proceeds would not probably afford material assistance to the funds of the Municipality.

7. The claim under the 4th head, to the local cess levied on spirits brought into the city for consumption from the Bangalore Sadar Distillery, appears to the Chief Commissioner a reasonable one, provided that it be restricted to a portion of the collections from that source to an extent not exceeding, say, one-third of the amount. The Chief Commissioner will be prepared to give this point his favorable consideration, after receiving the estimate referred to in para 2 above, and when he is thus in a position to review the financial position of the Boards with reference to other practicable sources of additional income.

8. Adverting to the further and contingent proposal made by the Municipal Commissioners to recommend that a tax should be levied on carriages and horses within municipal limits, Mr. Gordon observes that if, in the opinion of the Board, further taxation be necessary, no reasonable objections can be offered to such a tax. It is one which would reach the well-to-do classes of the community without any hardship, and might be imposed with perfect justice. In like manner, a dog tax may unobjectionably be imposed, should circumtsances require it.

9. But it is of primary importance that the Municipal Commissioners should turn their attention to the practicability of reducing, by all possible means, the disproportionately large expenditure incurred both in the Cantonment and Town Boards on Municipal establishments. In the Town, out of an estimated income of Rs. 66,000, nearly one-third is expended on establishments, and one-third on the Police, leaving

about Rs. 20,000 for expenditure on works of improvement. In the Cantonment also, the establishment costs nearly one-third of the income, and after deducting the Police contribution, about Rs. 60,000 only are left for works and other charges. These facts require the early attention of the President, and before any final steps can be taken to improve the financial condition of the Municipalities by Provincial contributions or fresh taxation, it will be desirable that the Municipal Commissioners should consider and report whether, under the heads of expenditure referred to, material reductions cannot be effected.

T. Clarke,
Secretary.

No. 2960.

From the President, Municipal Commission, Civil and Military Station, Bangalore,
To the Assistant to the Resident in Mysore, dated 10th February 1882.

Has the honor to invite his attention to the communication, noted below to solicit the favor of an early reply thereto.

No. 2816, dated 27th January 1882.

Enclosing extracts of paras 4 and 5 of the Proceedings of the Municipal Commissioners together with a copy of printed statement, submitted by Mr. Brown, and of Minutes by Messrs. Campbell and Lee, urging the claim of the Municipality for the extra excise duty and local cess levied on arrack consumed in the Station, and requesting to submit for the favorable consideration of the Resident, the recommendation of the Board for the transfer to the Municipality of the revenue therein referred to.

No. 2674.

From the President, Municipa Commission, Civil and Military Station of Bangalore,
To G. G. Brown, Esq,. Municipal Commissioner, No. 6 Division, dated
10th January 1882.

Has the honor to request an early reply to the communication noted below.

(Signed) E. P. MALTBY,
President, Municipal Commission,
Civil and Military Station.

No. 2442.

Statement submitted for the consideration of the President and Commissioners of the Municipality of the Civil and Military Station of Bangalore.

1st. My object in submitting the following details for consideration is to demonstrate, that if we succeed in obtaining from Governmant what is legitimately our due, we will be in possession of sufficient funds to carry out all necessary measures in the conservancy and improvement of the Station, and avoid inflicting more taxes on the community, notwithstanding the abolition of the octroi duties and the consequent loss of revenue therefrom.

2nd. In order to enter upon the question in its chief bearings, I would call attention to the following facts and figures connected with the Municipal revenue derived from all sources, and disbursements made for three years from 1878—79 to 1880—81:-

Receipts.				*Disbursements.*		
1878—79..	1,24,445	5	8	1,23,178	12	0
1879—80..	1,25,758	3	10	1,33,172	5	11
1880—81..	1,44,670	2	3	1,33,230	8	2
Total Rupees..	3,94,873	11	9	3,89,581	10	1
Do Disburs..	3,89,581	10	1			
Surplus Rs..	5,292	1	8			

3*rd*. Of the receipts, those from octroi are as follows:—

1878—79..	42,623	1	8
1879—80..	41,234	12	0
1880—81..	43,602	10	3
Total Rs..	127,460	7	11

4th. I believe it is the intention of the Municipality to abolish the octroi duties, which in effect is to give up an annual revenue of about Rs. 42,000 and in order to bring this about, fresh taxation has been considered necessary.

5th. If the expressed views of His Excellency the Viceroy of India, to the effect, that charges for the Police should not fall on the Municipal revenue be carried out, it is obvious that we shall be relieved from a charge of about Rs. 20,000. per annum. This, I submit, is a point for the consideration of Government.

6th. But the octroi might be abolished and the Police charges left undisturbed, if the *extra* excise duty and local cess on consumption of arrack in the Station be given to the Municipality, as I submit, it should be legitimately done.

7th. The facts connected with this question are, that for all arrack that is consumed in the Station, a duty of one rupee per gallon extra is levied, in addition to the two rupees per gallon levied for the whole district, also that a local cess of one anna per rupee or three annas per gallon is collected.

8th. The consumption of arrack in this Station is increasing annually and may be safely estimated at an average of 120,000 gallons per annum. Thus, the extra revenue derived from such consumption is Rs. 1,20,000, and the local cess is Rs. 22,500, aggregating Rs. 1,42,500.

9th. I submit that the whole amount of duty or excise on spirits consumed in the Station may be justly and legally, according to the principles of Municipal law as observed among European nations, looked upon as Local Municipal revenue; but as it has been ruled that the item forms a portion of the Imperial revenue, I do not attempt to discuss the matter; but I respectfully submit that the one rupee per gallon extra and the local cess may be legitimately claimed by the Municipality, and up to this time no reason has been adduced to contravene the fact.

10th. The imposition of a wheel-tax, which could not possibly yield a revenue of more than Rs. 3 or 4,000 per annum, would not only prove vexatious and troublesome, but have the tendency to discourage the importation of supplies now so freely brought in by the surrounding agricultural population; and if the Maharaja's Government exempt the Petta from such a tax, the invidious distinction would tend greatly to obstruct trade in the Station. On a careful consideration of the foregoing grounds, which I have set forth as briefly as I can, I respectfully solicit that a representation be submitted for the consideration of the Resident, to concede to the Municipality the extra excise and local cess; to take into consideration the desirability of relieving the Municipality from Police charges; to allow the octroi duties to be abolished only on the concession asked for being granted; and to thus enable the Municipality to carry on its work uncrippled and to improve the Station, which is rising in importance, year after year.

GEO. G. BROWN,
Municipal Commissioner,
No. 6 Division.

20*th January* 1882.

No. 2487.

Are the moneys assigned to us by the Resident as Chief Commissioner?

Or do we really collect all?

In either case *what he assigned, and what we collect,* are to form our Municipal Fund, to manage and control under Section 9 of the Act. Any order cannot override the Act.

Licenses for the sale of spirituous liquors require to be taken out under Section 58, and these are to be separate and annually taken out, while under Section 57 Certificates are to be taken for taxes on trades &c., half yearly. Public attention has been drawn in local journals, that the President has observed this distinction in the liquor licenses granted recently, by insisting upon the full payment for a license for the year, but an attempt to overide the law has been made to concede to liquor license holders what is allowed to others under Section 57. If the tax is not levied under Section 57, I trust I have the voice of this meeting to approve of the course which the President has adopted. I may add my own knowledge and past experience in Madras Municipal Commission, justify the opinion, that the Municipality there have more trouble in the levy of the tax from holders of liquor shops and licenses than almost any other class.

Regading the wheel-tax leviable under Sections 34 to 43, I was for its introduction, and, when the subject was mooted more than a year ago, I understood it was to take effect on the abolition of the octroi on some article of common consumption such as betel-nut and cocoanut which fall chiefly on the poorer classes, and to supplement our Municipal Fund when low. It was before separation from the Petta Board and our President and (I speak under correction) after some members of the Board had conceded the desirability of abolishing octori on some articles, I regret that the Minutes of our Proceedings are not in greater detail, so that a reference on such points could help us, and I am not the only Member of this Board who would express the desire that more detail should be given to the record of our Proceedings under Section 26 of the Act. The imposition of the wheel tax will doubtless be attended with the vexation and trouble referred to by our colleague Mr. Brown without equivalent compensating or diminishing fund, and so long as the fund is ample to meet the wants of the Civil and Military Station and the Pettah Municipality do not look for its introduction, I should defer its adoption.

If we collect extra duty or excise and local cess on spirits consumed within the Civil and Military Station, every anna of it forms our Municipal Fund, and any portion of it cannot legitimately be taken from us, except under the provisions of the Act, but to go back to the point from which I started, if only a portion of the funds from 1, 2 and 3 is assigned to us, the assigned portion only is our Fund.

And does it not stand to reason, that if any portion is deducted for Imperial revenue, the Municipality should not be charged with the entire * Police charges of the Civil and Military Station, but that an equal ratio should be deducted in Police charges for Imperial purposes? We must be consistent with the provisions of the Act in all our Receipts and Disbursements.

I would beg to support Mr. Brown's resolution for an absolute or partial assigned excise and local cess† being granted to this Municipality by the Resident and to relieve it in equal ratio of the Police charges.

(Signed) R. P. CAMPBELL.

24th January 1882.

No. 2488.

Minute by Mr. Standish Lee,
Municipal Commissioner, II Division, Bangalore.

The subject discussed in the Memorandum circulated by the President being of vast importance to the rate-payers and the prosperity of the place, I think it necessary that the Commissioners should record their individual opinions, to enable the Government to arrive at a satisfactory conclusion.

Before entering into a consideration of the matter immediately affected by Mr. Brown's Memorandum, I beg leave to enquire, where was the necessity for the imposition of fresh taxes? Our budget estimates have been balanced successfully, and no new scheme of public interest has been put before the Commissioners, to warrant the demand for new taxes. I must therefore conclude (under correction) that no additional funds are required.

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* A proportion of the cost is only chargeable under Section 92 of the Act.
† On spirits consumed within the Civil and Military Station.

An idea has gained ground, that the proposed horse and carriage tax is to take the place of the octroi, and Mr. Brown's arguments lead to the same end. I should like to know how this idea originated? Have any complaints been made against the octroi either by tax-payers, or the Government, or the Municipality itself? To my own knowledge, there has been no complaint. On the other hand, the Government of India, in sanctioning the request for a wheel-tax made on behalf of the Municipality, have thought it necessary to warn us against abandoning a well established source of income, which in the words of the Viceroy fall noiselessly and even, like flakes of snow on all alike.

We are therefore going to adopt a course of action directly opposed to the views of the highest authority in India and why? (as far as I can see) from some misconception.

If I am correct in arriving at this conclusion, the Commissioners will no doubt vote with me, that we should retire from the position assumed by us, and allow the taxes, as now budgeted for, to remain intact.

I wish it to be understood, that I do not oppose additional taxes but I am decidedly opposed to giving up a well established and recognized mode of revenue for the purpose of substituting a new one, which has the disadvantage of being a direct impost, and vexatious in its operations. As pointed out by Mr. Brown, it will also tend to obstruct and destroy all trade in the Civil and Military Station.

As regards the source of revenue pointed out by Mr. Brown, I would strongly recommend the re-submission of the subject to the Resident for favorable consideration, with a recommendation, that should it be deemed inexpedient to grant the request in the form asked for, an annual contribution be made to the Municipality out of the surplus revenues of the Assigned Territory of Bangalore, for the express object of developing the works of water-supply and drainage.

In furtherence of these views, I beg to propose:—

Resolution.—That the taxes remain as entered in the budget estimates, action be deferred on the sanction accorded by the Supreme Government for a horse and carriage tax.

(Signed) STANDISH LEE,
Municipal Commissioner,
II Division, Bangalore.

BANGALORE,
24th January 1882.

Proceedings of the Resident in Mysore.

Read—

Letter No. 2816, dated 26th January 1882, from the President, Municipal Commission, Civil and Military Station of Bangalore, reporting the decision of the Municipal Board to defer the imposition of the tax on carriages, horses, &c., sanctioned by the Government of India in Foreign Department letter No. 1949, G. G., dated 1st November 1881, and requesting the Resident, for reasons stated, to assign to the Municipality the extra still-head duty of one rupee per gallon levied by Government on arrack consumed in the Civil and Military Station and the local cess chargeable thereon.

Order No. 3201—1223, dated Bangalore, 29th March 1882.

The Municipality of the Civil and Military Station of Bangalore renew their claim, on a previous occasion disallowed, to a portion of the still-head duty levied on arrack consumed within Municipal limits. The claim is based on the misapprehension that a special local duty of one rupee per gallon is levied within Bangalore, but the fact is that by open competition in the public market, the duty is fixed at Rs. 3 per gallon for Bangalore and Mysore and at Rs. 2 elsewhere. The claim thus advanced for a third of the duty may with equal reason therefore be made for the whole.

2. The liquor monopoly is a legitimate source of Imperial revenue, and no reason has been assigned by the Municipal Commissioners for surrendering it to the Munici-

pality, nor is it possible to make any such surrender under the financial condition of the Civil and Military Station.

3. The total revenue of the Civil and Military Station from all sources during the first nine months of the year 1881—82 was about 2 lakhs of rupees, and the revenue for the whole year may therefore be taken to be 2⅔ lakhs. The excise revenue on arrack during the first nine months has been Rs. 1,50,000 ; and for the whole year it may be estimated to amount to 2 lakhs of rupees. Thus out of a total revenue of 2⅔ lakhs, 2 lakhs are derived from excise, and the transfer of even a third of the latter amount would seriously reduce the amount available for general administration.

4. It may be observed, that the annual consumption of arrack in the Civil and Military Station is estimated by one of the Municipal Commissioners, Mr. G. G. Brown, at 120,000 gallons. The Resident is not aware upon what data this estimate has been made, but it is clearly very far in excess of probable consumption. During the first nine months of the year 1881—82, the consumption was only 53,230 gallons, and at this rate the annual consumption is not likely far to exceed 70,000 gallons. In 1880—81 the consumption was only 66,799 gallons, bringing a revenue of Rs. 2,12,921 including local cess. This is very far short of Mr. Brown's estimate of about 3,82,000. Of the principles of Municipal law as observed among European nations upon which Mr. Brown relies, the Resident has no special knowledge ; but Sir James Gordon inclines to the opinion that the Chancellor of the Exchequer in England would not readily surrender any portion of the millions he receives from excise, to Municipalities.

5. It is argued, that in accordance with the expressed views of His Excellency the Viceroy, the Police charges should not fall upon the Municipality. The Resident is not referred to the particular occasion when these views were expressed, nor to the language in which they were conveyed. They can hardly have application to the circumstances of the Civil and Military Station of Bangalore, for here a certain portion of Imperial revenue is assigned, in order that the Municipality may meet a portion of the Police charges. The President, Municipal Commission, is referred to letter No. 195, dated 12th August 1872, from the Foreign Department of the Government of India, which sanctioned the transfer to the Municipality of the license fees on the sale of liquor, upon the express condition that it should bear one-third of the cost of the Police. In the Bangalore Petta, the whole of the Police charge, and not merely one-third, is borne by the Municipality. The income from liquor licenses &c., so assigned was, during the year 1880-81, about Rs. 23,000, while the one-third of the Police charges amounted only to Rs. 20,000. Under such circumstances, no grounds whatever exist for releiving the Municipality of the charge which it now bears on account of the Police.

6. The Resident observes, that the Municipal Commissioners propose to postpone the levy of the tax on carriages and animals. It is scarcely necessary to repeat here the arguments in favor of such a tax. They are universally recognized and Sir James Gordon believes that no considerable town in India is without such a tax. The Resident readily recognizes the wisdom of retaining a portion of the octroi until the Municipality can safely dispense with it, specially in regard to tobacco from which the yield is so considerable as not to be lightly relinquished ; but there are some articles on which octroi duty is levied, which are very objectionable, and these, if the tax on carriages and animals be imposed, might at once be relinquished, to the great relief of the poorer classes ; for, in spite of Mr. Lee's views, Sir James Gordon, is clearly of opinion that the octroi duties and the abuse by those employed in levying them, almost inseparable from the duties, do inflict considerable hardship and annoyance on the masses affected by them.

(Signed.) H. WYLIE,
Assistant to the Resident.

To

The President, Municipal Commission, Civil and Military Station of Bangalore.

No. 2460.

Municipal Commissioner's Office,
Civil and Military Station, Bangalore,
21st February 1884.

MEMO.

In perusing again the Resident's reply, (No. 3201—1223, dated 29th March 1882), to our application for the transfer to Municipal revenues of part of the still-head duty on arrack, together with the local cess levied thereon I note that though our application for the former was very clearly refused, not a word of reference occurs in the "Order" regarding our claim to the local cess.

By an oversight this has escaped attention till now.

I would propose that we again apply to the Resident to make over to the Municipality this local cess (on the figures given in Sir J. Gordon's reply it would come to Rs. 12,500 annually) 1 anna per rupee on Rs. 2,00,000.

As I shall probably be away on leave when the meeting in March takes place, I cannot bring the matter forward but I hope some of the Commissioners will.

The reply sent by the Resident is circulated for perusal.

(Signed) E. P. MALTBY,
President, Municipal Commission,
Civil and Military Station, Bangalore.

No. 4150.

To

The President, Municipal Commission, Civil and Military Station, Bangalore.

Sir,

Major Maltby, previous to his departure on leave, having in his Memo No. 2400, dated 21st February 1884, invited discussion on the vexed question of the claim of the Municipality to the local cess levied on arrack and toddy consumed within Station limits, I have the honor to submit the following remarks on the subject, with the view of the Commissioners again urging their request.

2. So far back as the 9th April 1878, a Committee of Municipal Commissioners pointed out to Government, that under the very rules by which a "local cess" was levied on arrack consumed within Municipal limits, the proceeds should go to the Local Municipality. The then Chief Commissioner, in para 7 of his Proceedings, dated 1st August 1878, admitted that "the claim * * appeared a reasonable one, provided that it be restricted to a portion of the collection * * * not exceeding one-third." In Proceedings, dated 27th September 1879, para 4, Mr. Gordon however said, that no claim, on the part of the Municipality, to the local cess on arrack and toddy can be recognized, as the Municipality did not contribute towards Education and Medical charities.

3. The subject was again brought forward by Mr. G. G. Brown, and a Resolution passed at a meeting held on the 24th January 1882, to the effect that "application be made for the extra one rupee, charged on every gallon of arrack consumed within Municipal limits," but this request was not sanctioned, and the Resident in his order No. 3201—1223, dated 29th March 1882, questioned the propriety of considering the still-head duty of one rupee per gallon a local tax, but he entirely left out of consideration the additional local cess of one anna per gallon, as pointed out by Major Maltby in his Memo, above referred to.

4. The conditions under which the abkari contract was recently given, do not admit of the construction put on the tax by Sir James Gordon; but, it is not necessary to consider the argument then put forth, owing to the Local Self-Government Resolution No. 17-747—759, dated 18th May 1882 having since been issued. Its

clauses can now be quoted in support of the contention of the Municipality, and, as it can be clearly proved from this Resolution, that this cess is a legitimate Municipal income, the request of the Commissioners can I submit no longer, in justice, be withheld.

Para 21 of this Resolution reads :—In the order of the 10th October 1881, the Government of India laid special stress on the importance of entrusting to the Local Boards the management of certain local sources of revenue. Sufficient regard does not as yet appear to have been paid to this part of the scheme. * * * every Local Board should have the *entire control over the proceeds of all local rates and cess levied within its jurisdiction* for its own special purposes.

Our position is further strengthened, when the Circular letter, addressed to the several Governments with the orders of the 10th October 1881, is considered. The following are extracts from this letter No. 3513.

Para 3. His Excellency in Council specially desired that the case of each minor head of Provincial expenditure under *Education* or *Medical Science* should be separately considered, and that the reasons for or against transferring it to local management should be distinctly stated. * * * All expenditure now *charged* as *local*, but not *locally administered*, should be considered in detail, and the reasons stated which render it inexpedient, if the case be so, to transfer it to local control. * * The Governor-General in Council would, therefore, be glad to see Municipal bodies relieved altogether of the charge for Police, an equal amount of expenditure on *Education, Medical charity &c.*, being transferred to them with as *full control as may be practically expedient over the details of such expenditure.*

Para 11. Provincial Governments will take into consideration whether the organization of Municipal Boards might not be applied to a more extended sphere, embracing *Education, Medical service, the administration* of grants-in-aid, and other objects.

Para 12. The Governor-General in Council is so deeply impressed with the importance of allowing no delay that can possibly be avoided to occur in their introduction, that he trusts that.....*.....will find himself in a position to report on the whole question in sufficient time to permit of the necessary arrangements being made before the close of the current financial year.

5. After such an elaborate and clear exposition of the views of the Imperial Government, we can have no hesitation in asking the British Resident for a transfer to the Municipality, of the local cess together with all charges for Education, Medical service, and Grants-in-aid.

The results will be as under :—

Dr.				*Cr.*		
To		Rs.	A. P.	By		Rs. A. P.
Educational grants	...	28,530	0—0	Still-head duty ...	...	73,333—5—4
Balance, available for general works	...	60,578	5—4	Local cess on arrack ... Do on toddy ...	...	15,775—0—0
Total Rs.....		89,108	5—4	Total Rs.....		89,108—5—4

6. And now, I approach a proposition that I am most reluctant to make, as its adoption will involve a revision of the budget estimates, and render necessary the withdrawal of certain acts of the Executive ; but, as I shall be wanting in my duty, if I avoid the matter, I am compelled to go into the subject. I must however, mention that the action of the Commissioners, in passing the budget estimates, as they stand, was consistent with the knowledge then possessed by us ; but, since Mr. Lyall has, in carrying out the Local Self-Government Resolution, conceded the privilege of election to the rate-payers, and explained the cause of the delay, as attributable to the lamentable

state of Sir James Gordon's health, just previously to his departure, there can now be no doubt as to the intentions of the Resident to apply the provisions of that Resolution to our Municipality, and therefore, any action of ours, if in keeping with that Resolution, is likely to meet with Mr. Lyall's approval.

7. Turning now to the Resolution, dated 30th September 1881, and the Circular letter No. 3513, dated 10th October 1881, that accompanied it, I find in para XI of the former, His Excellency the Governor-General urging "Provincial Governments to undertake a careful scrutiny of Provincial, Local, and Municipal Accounts, with the view of ascertaining."

> Para XI. (2). "What re-distribution of items is desirable, for (4) * * checking severe or UNSUITABLE IMPOSTS, and favoring forms most in accordance with popular opinion and sentiment."

Para II of the Resolution says :—

> "It was pointed out that it was not the INTENTION of the GOVERNMENT OF INDIA that the PROPOSED TRANSFER of the control of expenditure of a specially local character to LOCAL BODIES should INVOLVE any ADDITION to EXISTING LOCAL BURDENS; and it was therefore shown to be NECESSARY TO ARRANGE FOR THE SIMULTANEOUS TRANSFER OF RECEIPTS SUFFICIENT TO MEET ANY NET BALANCE OF ADDITIONAL EXPENDITURE which in any instance might arise.

The Circular letter above alluded to, in amplification of the views of Government says :—

> Para 5. It is not the INTENTION OF THE GOVERNMENT OF INDIA THAT THE PROPOSED TRANSFER OF THE CONTROL OF EXPENDITURE OF A SPECIALLY LOCAL CHARACTER TO LOCAL BODIES SHOULD INVOLVE ANY ADDITION TO EXISTING LOCAL BURDENS, and it will therefore be necessary to arrange for the SIMULTANEOUS TRANSFER OF RECEIPTS sufficient to meet any net balance of additional expenditure which in any instance may arise.

8. With this unmistakable declaration of the desire of the Government to guide us, I do not think any new taxes should be imposed, and that at the very outset of the introduction of a more liberal and popular system of Local Self-Government, a system which, in the words of the Resolution, gives *the fullest possible liberty* of *action* to *Local Bodies* (*vide* para 3) again (para 7) where REAL responsibility is thrown upon them, and REAL power entrusted to them.

9. Para II of the Resolution above quoted contains still more liberal views and lays down the principle that :—

> "In cases where larger assignments of funds were required, * * a share of the *assessed taxes* collected within the *jurisdiction* of a *local body*, were indicated as suitable sources of revenue to be made over."

Happily, Bangalore does not require concessions to this length ; but, if the items of the local cess and still-head duty,—an income we have contended for since 1878,—be transferred, and with it the charge of Educational Grants,—a branch of expenditure entrusted to all Municipalities, but for some unaccountable reason withheld from the Municipal Board of the Civil and Military Station, the Commissioners shall not only be enabled to postpone, for the present, the imposition of a new and unpopular tax (trades and professions), but have ample funds for works urgently wanted.

10. It must not be understood that I am opposed to additional taxation, but I maintain, that, before any fresh burden is imposed on tax-payers, good cause for the same, in the shape of some new and important Municipal undertaking, should be shown. For instance, when we bring in water, or introduce a system of drainage, we would be perfectly justified in imposing fresh taxes, and it is of the utmost import-

* I am quoting from the Circular lettar addressed to His Honor the Lieutenant Governor of Bengal as the letter to the Resident in Mysore has not been published.

ance that we should carefully reserve modes of taxation, seeing that the Station is still in want of the two most important and primary works that affect the health and well-being of the residents in towns and cities, *viz*:—water-supply and drainage.

I have the honor to be
Sir,
Your most obedient Servant,

(Signed) STANDISH LEE,
Municipal Commr., No. II Division.

Bangalore, 15*th March* 1884.

Statement submitted for the consideration of the Municipal President and Commissioners of the Civil and Military Station of Bangalore.

On the 11th January 1882, I submitted a statement, showing that the extra excise duty at one rupee per gallon levied on the consumption of arrack in the Station, as well as the local cess of 1 anna on the rupee or 3 annas per gallon of arrack consumed, should be given to the Municipality.

2. Sir James Gordon, the then Resident, passed on Order 3201—1223, dated 29th March 1882, in which he commented at some length on the subject, and declined to give up the 1 rupee per gallon to the Municipality, on the ground that it formed a portion of the Imperial revenue, but nothing is said in this order with respect to the local cess.

3. As our application for the local cess has escaped attention, I would suggest that not only should application be made for it, but also that the subject of the one rupee extra per gallon now levied on all arrack consumed in the Station, should be resubmitted for the consideration of the Resident. With this, should be sent the Order of the Government of India, dated 10th October 1881. Para 49 of this Resolution says, * * * every Local Board should have *the entire control over the proceeds of all local rates and cess, levied within its jurisdiction, for its own special purposes.*

4. The arrack consumed from 1st April 1883 to 29th February 1884 for 11 months, is 70,510 gallons. March's account remains to be added. The consumption of toddy will have to be obtained from the contractors. On both arrack and toddy, I estimate the local cess to yield, at least Rs. 10,000, while the one rupee rate per gallon will amount to about Rs. 70,000.

(Signed) GEO. G. BROWN,
Municipal Commr., 6th Division.

Bangalore, 31*st March* 1884.

1885.

OFFICE OF THE RESIDENT IN MYSORE.

MUNICIPAL.

PROCEEDINGS.

Dated 12th August 1885.

No. 1237.
Munl. 56.

Sanctioning the Budget Estimates of the Municipality of the Civil and Military Station of Bangalore for the year 1885—86.

Mysore Government Press, Bangalore.—11-9-85.—100.

READ—

Letter No. 2207, dated 4th February 1885, from the President, Municipal Commission, Civil and Military Station of Bangalore, submitting the Budget Estimates of the Municipality of the Station for the year 1885—86.

Letter No. 2575, dated 27th March 1885, from the President, Municipal Commission, submitting estimates and plans for the original works proposed to be carried out during the year,

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No. 1237—56, DATED BANGALORE, 12TH AUGUST 1885.

1886-87

ORDER.—The total receipts of the Municipality of the Civil and Military Station of Bangalore during the year 1885—86 are estimated at Rs. 1,64,556 and the expenditure at Rs. 1,63,062, leaving a balance of Rs. 1,494 at the close of the year. If to this expected balance be added the unexpended balance of the year 1884—85, which is entered as Rs. 15,000, it is anticipated that there will be a total balance of Rs. 16,494 at the close of the current official year.

166.791 - 166.791 5,000

2. RECEIPTS.—The following statement shows the estimates of receipts under the several heads as compared with the actuals of the year 1883—84 and the estimates of the year 1884—85 :—

	Heads of Income.	Actuals for 1883—84.	Estimates for 1884—85.	Estimates for 1885—86.	Increase of Estimates for 1885—86 over Actuals of 1883—84.	Decrease of Estimates for 1885—86 below Actuals for 1883—84.
I.	Octroi	47,285	48,000	47,500	215	...
II.	Tax on houses, buildings, &c....	34,617	32,080	32,300	...	2,317
III.	Tax on Professions and Trades—					
	(*a*) Liquor license fees ...	28,055	26,609	27,385	...	670
	(*b*) Tax on arts, professions, &c.	579	10,000	12,500	11,921	...
IV.	Tax on carriages, horses, &c ...	...	...	...	...	...
V.	Tolls on carts, &c. ...	...	...	...	....	..
VI.	Special taxes	...	...	....	...	...
VII.	Rents	10,241	8,580	10,690	449	...
VIII.	Gardens	...	...	...	...	...
IX.	Extraordinary	834	1,250	450	...	384
X.	Fines	762	600	600	...	162
XI.	Pounds	1,298	1,750	1,645	347	...
XII.	Miscellaneous	11,701	15,010	11,661	...	40
XIII.	Transfers and contributions ...	9,784	10,225	19,825	10,041	...
	Total.....	1,45,156	1,54,104	1,64,556	22,973	3,573
	Net Increase.....	...	...	...	19,400	...

3. It will be seen that the increases and decreases shown in the foregoing statement have been obtained on a comparison of the estimates for 1885—86 with the actuals of the year 1883—84, as the actuals of the year 1884—85 have not yet been received in the Resident's office. The increases and decreases under the several heads of "Receipts" are remarked upon below.

4. *I. Octroi.*—This duty is levied only on tobacco, betel-leaves and dry and green cocoanuts. The increase under this head is very slight, and calls for no special remark.

5. *II. Tax on Houses, &c.*—There is a decrease under this head of Rs. 2,317. The estimate for the current year is based upon the actuals of the first six months of the past year and calls for no remark.

6. *III. Tax on Professions and Trades.*—There is an increase of Rs. 11,251 under this head. This item includes the income from "Liquor License Fees" and the income from the tax on arts, professions, trades and callings, which is levied under the provisions of Section 57 of the Bangalore Municipal Regulations. The estimated receipts under liquor license fees are very nearly the same as the actuals of 1883—84, and call for no remarks. The large increase of over Rs. 11,000 noticed above is therefore wholly under the tax on Arts, Professions, Trades and Callings. This tax was introduced into the Station from 1st January 1884, and Rs. 579 were collected from that date up to the 31st March 1884, and Rs. 2,095 were collected during the first six months of the year 1884—85. The Municipal Board point out, however, that the small receipts are due to an incorrect classification of the inhabitants under the several classes specified in Schedule C of the Municipal Regulations, and they anticipate that under the more correct classification which has been introduced, Rs. 10,000 can be collected besides an estimated sum of Rs. 2,500 to be recovered from the Government on account of the tax due from the Military officers of the Garrison. As the amount of tax paid on this account for the past year amounted only to Rs. 1,960, the Resident is of opinion that the estimated income from the tax for the current year should be reduced from Rs. 12,500 to Rs. 12,000, and this has accordingly been done in the revised statements appended to these Proceedings.

7. *IV. Tax on Carriages, Horses, &c.*
V. Tolls on Carts, Carriages, &c.
VI. Special Taxes.
} These items are blank and call for no remarks.

8. *VII. Rents.*—The increase of Rs. 449 anticipated under this head calls for no remark.

9. *VIII. Gardens.*—This item is blank.

IX. Extraordinary.
X. Fines.
XI. Pounds.
} These items call for no remark.

10. *XII. Miscellaneous.*—The decrease under this head is insignificant and calls for no remark. It is observed, however, that the Board propose to abandon the system of converting night soil into poudrette and selling it to the ryots for agricultural purposes, which was introduced into the Civil and Military Station during the year 1883—84. It was anticipated when the system was introduced that large profits would accrue from the sale of poudrette, but this hope has not been fulfilled. The receipts from "Rubbish Contracts and Sale of Manure," which amounted to Rs. 7,800 in 1882—83, were reduced to Rs. 4,323 in 1883—84 after the introduction of the poudrette system, and only Rs. 932 were realized during the first half of the year 1884—85. The Officiating Resident therefore will not object to the relinquishment of the poudrette system, but he wishes to be informed what steps the Board intend to take for disposing of the night soil, rubbish, &c., to the best advantage during the current official year.

11. *XIII. Transfers and Contributions.*—There is an increase of Rs. 10,000 under this head. This includes an additional provision of Rs. 10,000 which the Board have entered in anticipation of the proposed transfer to their revenues of a certain proportion of the income derived from the local cesses of one anna in the rupee upon the proceeds from the abkari revenue and the land revenue of the Assigned Tract, which cesses are collected within the limits of the Municipality, but which have hitherto been included with the general revenues of the Assigned Tract, the limits of the Municipality and of the Assigned Tract being co-terminous. The transfer of these cesses or of a portion of them to the Municipal Commissioners, in consideration of their undertaking in return certain charges for Primary Education,

which are at present borne by the revenues of the Assigned Tract, and with a view to assist them in maintaining the general Conservancy arrangements of the Station, has formed the subject of separate correspondence with the Board, and the Resident (Mr. Lyall) recently (in letter No. 473—26, dated the 23rd May 1885, to the President) gave provisional sanction to the transfer of the items shown in the margin, aggregating about Rs. 10,790 per annum subject to the confirmation of the Government of India to which a report is being submitted in letter No. 1238—213 of this date. The estimate under this head may therefore be raised from Rs. 10,000 to Rs. 10,790, and the total estimated receipts under the head "Transfers and Contributions" may be increased from Rs. 19,825 to Rs. 20,615. A provision of Rs. 6,300 should be added under this head, being the amount which the Madras Government has agreed to contribute to the Municipality on account of the maintenance of the Military Roads in the Station. These have been made over to the Municipality with effect from the 1st April 1885, and the arrangement was confirmed by the Resident in letter No. 431—21, dated the 18th May 1885, addressed to the President, Municipal Commission.

	Rs.
(A). For General purposes.	
38 per cent of the Abkari Local Cess which yields about Rs. 17,000 per annum	6,460
76 per cent of the land revenue Local Cess which yields about Rs. 250 per annum...	190
	6,650
(B). For Primary Education.	
24 per cent of the Abkari Local Cess of Rs. 17,000 per annum	4,080
24 per cent of the Land Revenue Local Cess of Rs. 250	60
	4,140
Total.....	10,790

12. Modified as above, the estimates of receipts amount in all to Rs. 1,71,146.

13. EXPENDITURE.—The expenditure for the year 1885—86 is estimated at Rs. 1,63,062, being an increase of Rs. 19,398 over the actuals of the year 1883—84.

14. The following statement shows the estimates of expenditure for the current year as compared with the actuals of 1883—84 and the sanctioned estimates of the year 1884—85 :—

	Heads of Expenditure.	Actuals for 1883—84	Estimates for 1884—85	Estimates for 1885—86	Increase of Estimates for 1885-86 over Actuals for 1883-84.	Decrease of Estimates for 1885—86 under Actuals for 1883—84.
I.	Collection.—					
	(1). Octroi	5,711	5,885	6,005	294	...
	(2). Tax on Houses, &c.	2,271	2,465	2,621	350	...
	(3). Tax on Professions and Trades ...	641	1,000	1,000	359	...
	(4). Rents—Market Establishments ...	1,409	1,416	1,416	7	...
	Supervision and Management	12,184	12,192	12,192	8	...
II.	Head Office Charges	3,141	3,668	3,668	527	...
III.	Public Works	44,198	39,682	48,047	3,849	...
IV.	Primary Education	..	...	4,854	4,854	...
V.	Education	...	...	...	...	..
VI.	Charitable Grants	19,723	22,156	24,140	4,417	...
VII.	Conservancy	34,338	42,176	31,996	...	2,342
VIII.	Road Watering	...	...	...	...	...
IX.	Lighting	6,498	7,500	9,263	2,765	...
X.	Gardens	84	84	72	...	12
XI.	Extraordinary	234	400	400	166	...
XII.	Miscellaneous	9,430	12,504	12,242	2,812	...
XIII.	Reserve	3,802	4,500	5,146	1,344	..
	Total.....	1,43,664	1,55,628	1,63,062	21,752	2,354
	Net Increase.....	...	...	...	19,398	...

15. *I. Cost of Collection.*—There is an increase of Rs. 1,010 under this head. The increase occurs chiefly under the sub-heads "Octroi", "Tax on houses., &c.," and "Tax on Professions and Trades". The increase under the first two sub-heads is due to some small increases of pay which it is proposed to give to some of the members of the respective establishments, and that under the last sub-head is due to an additional establishment entertained for the collection of the tax on arts, professions, trades and callings which was introduced from 1st January 1884. The increases of pay proposed under the heads "Octroi" and "Tax on Houses" are sanctioned in the present instance, but it is requested that in future such increases to the cost of permanent establishment may be invariably submitted for the Resident's approval before they are entered in the Budget. The provision of Rs. 200 made under sub-head "Octroi" for contingencies and for carriage allowance to the Manager, Octroi Department, is disallowed, as no sufficient reasons are entered in the report for the assignment of this amount.

16. *II. Head Office Charges.*—This item calls for no remark.

17. *III. Public Works.*—Under this head there is an increase of Rs. 3,849 over the actuals of the year 1883—84 and of Rs. 8,365 over the estimates of the year 1884—85. The Municipal Board propose to execute during the year two large works costing in all Rs. 15,000, *viz*:—

(1.).	Improvements in connection with the conservancy of the Alsur tank	7,800
(2.)	Deepening the Shule tank	7,200

The second of these two works has already been sanctioned by the Resident in Proceedings No. 196—5, dated the 24th April 1885, as being a work of great importance and urgency.

The estimate for Rs. 7,800 for improvements in connection with the Alsur tank is also approved, and the papers are returned duly countersigned. This is a part of a larger scheme for the improvement of the Alsur tank which forms the chief source of water supply for the British troops garrisoned at Bangalore, and the Officiating Resident has recently, in letter No. 1193—53, dated the 5th August 1885, addressed to the President, Municipal Commission, sanctioned the immediate expenditure of a further sum of Rs. 10,000 for deepening the tank, and has ordered that this charge be met from the unexpended balance which accrued on the 1st April 1885, as explained in the first paragraph of these Proceedings. This will *pro tanto* reduce the total expected surplus at the close of the current financial year.

18. The other works (Nos. 3 to 15) specified in Statement No. II appended to the Budget are all approved, and the estimates relating to them are returned (with plans) duly countersigned.

19. An item of Rs. 6,300 has now to be added under the head "Public Works," being the amount to be expended on the maintenance of the Military roads in the Civil and Military Station of Bangalore, which have been recently transferred to the Municipality and the cost of which the Madras Government have undertaken to defray, as mentioned in the eleventh paragraph of these Proceedings. A corresponding provision of Rs. 6,300 has been made under the head "Transfers and Contributions" on the "Receipts" side of the Budget.

20. It is observed that under the sub-head "Supervision" under "Public Works" it is proposed to retain until the termination of the current year the Surveyor on Rs. 25 *per mensem* whose appointment was sanctioned only temporarily up to the end of the year 1884—85. The President, Municipal Commission, is requested to report how long the Board propose to retain the services of the Surveyor.

21. *IV. Primary Education.*—The total amount of the grants at present contributed by the Assigned Tract Revenues to the Primary schools, which schools it is proposed, as explained in the eleventh paragraph of these Proceedings, to make over in future to the Municipal Board, is Rs. 4,854 per annum and this amount is accordingly entered in the budget. The share, however, of the local cesses in question which is at

present contributed from the proceeds of those cesses by the Local Government of the Assigned Tract for the purposes of primary education (in addition to contributions from all other sources towards education) is only estimated to reach the sum of Rs. 4,140 per annum as explained in the margin of the eleventh paragraph already cited. The balance therefore of about Rs. 700 which is required for payment of the grants to Primary schools must be borne by Municipal revenues.

22. *V. Education.*—Nil.

23. *VI. Charitable Grants.*—Under this head which includes *Medical* and *Vaccination* charges, the estimate for the current year exceeds the actuals of the year 1883—84 by Rs. 4,418 and the sanctioned estimate of the year 1884—85 by Rs. 1,984. This increase includes—

(1) an addition of Rs. 40 per mensem to the pay of the Senior Assistant Apothecary at the Bowring Hospital with the view of making his pay and allowances correspond with those of Assistant Apothecaries in a similar position in the Madras Presidency;

(2) an allowance of Rs. 20 per mensem to the Residency Surgeon's Clerk for doing duty as a Writer in the Bowring Hospital in addition to his other duties and;

(3) an increase of one rupee each per mensem to 11 menial servants of the hospital.

These increased charges, which were sanctioned in the Resident's Proceedings No. 354—14, dated 11th May 1885, for the last few months of the past year, are now permanently sanctioned. The other increases under this head consisting of an increased provision of Rs. 1,000 on account of medicines for the Bowring Hospital and of the entertainment of a Peon for the Alsur Dispensary at Rs. 6 per mensem, are approved.

24. *VII. Conservancy.*—The expenditure under this head during the current year is estimated at Rs. 31,996. The actual expenditure under this head during the year 1883—84 was Rs. 34,338 and the estimate for the past year 1884—85 was Rs. 42,176. The Municipal Board have been lately making considerable changes and advances in order to improve the conservancy of the Station, and it has been impossible for them as yet to reach a settled scale of establishment and other expenditure under this head.

25. *VIII. Road Watering.*—Nil.

26. *IX. Lighting.*—The increase under this head is due to an addition to the number of lamps and to the fact that the lamps in the Station are now lit on all nights (including moonlight nights) and are kept lit throughout the whole of the night.

27. *X.—Gardens.* } No remarks are called for under these heads.
XI.—Extraordinary. }

28. *XII. Miscellaneous.*—The estimate under this head (Rs. 12,242) exceeds the actuals of the year 1883—84 by Rs. 2,812, and is very nearly equal to the sanctioned estimate of the year 1884—85. The increase includes additions to the cost of establishment as follows :—

(1)	One Watchman for the Alsur Pound at Rs. 6. ..	72
(2)	Increase of the Pay of the Registrar of Births and Deaths from Rs. 25 to 30	60
(3)	Five additional Orderlies for Municipal Commissioners at Rs. 6	360
(4)	One Peon to assist the Police in the conservancy of the Alsur tank at Rs. 7	84
(5)	One Inspector of Hackney Carriages at Rs. 30 ..	360
		936

Proceedings of the Resident in Mysore,
(Municipal),—dated 12th August 1885.

The appointment of a Hackney Carriage Inspector on Rs. 50 (*not* 30) per mensem has already been sanctioned in the letter from this office No. 471—24, dated 23rd May 1885, addressed to the President, Municipal Commission. The other increases specified above are sanctioned.

29. To the provisions under the head " Miscellaneous " has to be added an item of Rs. 476, being the amount of increases sanctioned for the last few months of the past year to certain officials and servants of the Bowring Hospital in the letter from this office No. 354—14, dated 11th May 1885, to the President, Municipal Commission.

30. Modified as above, the estimate of expenditure is raised from Rs. 1,63,062 to Rs. 1,69,945, and the estimates of receipts from Rs. 1,64,556 to Rs. 1,71,146. It is accordingly expected that there will be a saving in the year of Rs. 1,201. The balance of Rs. 15,000 which accrued on 1st April 1885 having been reduced to Rs. 5,000 by the allotment of Rs. 10,000 for deepening the Alsur tank, as shown in para 17 above, it is calculated that there will be a total balance in hand of Rs. 6,201 at the close of the current official year.

31. With the foregoing remarks the budget estimates are sanctioned.

A. H. T. MARTINDALE,
Assistant to the Resident.

To—The President, Municipal Commission, Civil and Military Station of Bangalore.

Municipal Commission Civil and

BUDGET STATEMENT

Approximate Estimate of Receipts and Expenditure

RECEIPTS.	Actuals of the year 1883—84.	Actuals of first six months of the year—		Estimates, 1885—86.	Estimates for 1885—86 as revised by the Resident.	
		1884—85.	1883—84.			
1	2	3	4	4	6	7
I.—Octroi { Class I.—Articles of food or drink for men or animals, or duty on dry & green Cocoanuts. ...	6,924 3 9	3,104 14 8	3,790 3 4	6,500 0 0	6,500	
I.—Octroi { II.—Animals for Slaughter. ...	... ...	... ...	... ...	... ...		
I.—Octroi { III.—Fuel, Lighting & Washing. ...	... ...	... ...	... ...	... ...		
I.—Octroi { IV.—BuildingMaterials.	... ...	... ...	... ...	... ...		
I.—Octroi { V.—Drugs, Spices and Gums. ...	... ...	... ...	... ...	... ...		
I.—Octroi { VI.—Tobacco & Betel Leaves. ...	40,360 6 5	20,525 6 6	20,815 5 10	41,000 0 0	41,000	
I.—Octroi { VII.—Cloth ...	... ...	... ...	... ...	... ...		
I.—Octroi { VIII.—Metals ...	... ...	... ...	... ...	... ...		
Total of Octroi.....	47,284 10 2	23,630 5 2	24,605 9 2	47,500 0 0	47,500	27·75
II.—Tax on Houses, Buildings or lands.	34,616 10 10	15,627 7 7	17,505 11 6	32,300 0 0	32,300	18·87
III.—Tax on Professions and Trades ...	28,634 4 0	7,457 4 0	5,902 8 0	39,885 0 0	39,385	23·01
IV.—Tax on Carriages, Horses, &c. ...	... ...	... ...	... ...	... ...		
V.—Tolls on Carts, Carriages, &c. ...	... ...	... ...	... ...	... ...		
VI.—Special taxes under Section XI, Act VI, of 1868. { 1. Conservancy ...	... ...	... ...	... ...	... ...		
VI.—Special taxes under Section XI, Act VI, of 1868. { 2.	... ...	... ...	... ...	... ...		
VI.—Special taxes under Section XI, Act VI, of 1868. { 3.	... ...	... ...	... ...	... ...		
VI.—Special taxes under Section XI, Act VI, of 1868. { 4.	... ...	... ...	... ...	... ...		
VI.—Special taxes under Section XI, Act VI, of 1868. { Total of VI... ..	... ...	... ...	... ...	... ...		
VII.—Rents. { 1. Nuzool Lands ...	1,463 5 0	381 11 8	804 14 0	1,449 0 0	1,449	
VII.—Rents. { 2. Ditto Shops ...	8,778 3 6	4,612 0 10	4,407 14 10	9,241 0 0	9,241	
VII.—Rents. { 3. Serais	... ...	... ...	... ...	... ...		
VII.—Rents. { 4. Confiscated Lands ...	... ...	... ...	... ...	... ...		
VII.—Rents. { 5. Compound or site Tax ...	... ...	... ...	... ...	... ...		
Total of VII.....	10,241 8 6	4,993 12 6	5,212 12 10	10,690 0 0	10,690	6·24
Carried over.....	1,20,777 1 6	51,708 13 3	53,226 9 6	1,30,375 0 0	1,29,875	75·8

Military Station of Bangalore.

No. 1.

of Municipal Funds for the year 1885—86.

Expenditure.	Actuals of the year 1883—84.	Actuals of first six months of the year. 1884—85.	Actuals of first six months of the year. 1883—84.	Estimates, 1885—86.	Estimates for 1885—86 as revised by the Resident.	
1	2	3	4	5	6	7
I.—Collection. 1. For Octroi Tax ...	5,711 0 5	2,989 10 10	2,861 1 5	6,005 0 0	5,872	
2. For Tax on Houses, Buildings and Lands.	2,271 7 2	1,502 15 6	1,067 1 8	2,621 0 0	2,621	
3. For Tax on Professions and Trades ...	641 0 0	450 1 0	90 0 0	1,000 0 0	1,000	
4. For Tax on Carraiges, Horses, &c. ...	... ...	... ...	... ...	... ...		
5. For Tolls on Carts and other Vehicles ...	... ...	... ...	... ...	... ...		
6. Special Taxes ...	... ...	... ...	... ...	... ...		
7. Rents assigned to Municipality ...	1,409 7 6	703 8 0	697 2 6	1,416 0 0	1,416	
Total of I.....	10,032 15 1	5,646 3 4	4,715 5 7	11,042 0 0	10,909	6·41
Salary of Officers	12,183 15 5	4,698 0 0	6,096 0 0	12,192 0 0	12,192	7·17
II.—Head Office Charges ...	3,140 10 10	1,616 7 10	1,680 9 5	3,668 0 0	3,668	2·15
III.—Public Works. 1. Supervision ...	2,421 11 3	1,263 4 1	1,181 1 10	2,772 0 0	2,772	
2. *a* Original Works ...	14,392 7 8	469 11 1	3,009 12 10	20,000 0 0	20,000	
b Purchase of land ..	500 0 0	222 2 5	470 1 0	500 0 0	500	
c Compensation for houses &c. ...	500 0 0	... ...	... ...	500 0 0	500	
3. Repairs ...	26,384 2 10	16,200 7 7	12,529 6 11	24,275 0 0	30,575	
Total of III.....	44,198 5 9	18,155 9 2	17,190 6 7	48,047 0 0	54,347	31·9
V.—Estimated grant for Primary Schools.	... ...	... ...	... ...	4,854 0 0	4,854	2·85
—Education in the Station. ...	... ...	... ...	... ...	... ...		
Charables. Bowring Hospital charges.	16,744 7 2	7,983 11 11	7,784 1 7	20,572 0 0	20,572	
Ulsur Dispensary ...	818 0 10	403 0 1	... ...	1,348 0 0	1,348	
1. 3 Sisters of charity employed in the Bowring Civil Hospital. ...	1,920 0 0	960 0 0	960 0 0	1,920 0 0	1,920	
2. Vaccination ...	240 0 0	163 3 2	120 0 0	300 0 0	300	
3. Asylums ...	... ...	... ...	... ...	... ...	...	
4.	... ...	... ...	... ...	... ...	...	
Total of VI.....	19,722 8 0	9,509 15 2	8,864 11 7	24,140 0 0	24,140	14·2
Carried over.....	89,278 11 1	39,626 3 6	38,547 1 2	1,03,943 0 0	1,10,110	64·79

RECEIPTS.	Actuals of the year 1883—84.	Actuals of first six months of the year.		Estimates, 1885—86.	Estimates for 1885—86 as revised by the Resident.	
		1884—85.	1883—84.			
1	2	3	4	5	6	7
Brought forward...	1,20,777 1 6	51,708 13 3	53,226 9 6	1,30,375 0 0	1,29,875	75·8
VIII.—Garden						
IX.—Extraordinary. 1. Sales of Houses and Land	... ...	... ...	... ...	... ...		
2. Loans	... ...	... ...	... ...	... ...		
3. Refunds and Recoveries.	499 2 10	142 0 4	344 15 0	200 0 0	200	
4. Interest on Securities and Loans ...	334 7 9	176 11 7	163 2 7	250 0 0	250	
5. Other items ...	... ...	... ...	... ...	... ...		
Total of IX...	833 10 7	318 11 11	508 1 7	450 0 0	450	0·26
X.—Fines	761 15 3	275 7 7	389 3 0	600 0 0	600	0·42
XI.—Pounds	1,298 4 0	849 8 6	655 11 0	1,645 0 0	1,645	0·96
XII.—Miscellaneous	11,701 5 3	4,615 11 9	5,281 1 9	11,661 0 0	11,661	6·81
XIII.—Transfers and Contributions ...	9,784 1 9	9,397 2 0	6,225 0 0	19,825 0 0	26,915	15·72
Total Annual Income...	1,45,156 6 4	67,165 7 0	66,285 10 10	1,64,556 0 0	1,71,146	100
Balance of last year...	27,555 1 7	29,047 5 8	27,555 1 7	15,000 0 0	15,000	
TOTAL GROSS INCOME...	1,72,711 7 11	96,212 12 8	93,840 12 5	1,79,556 0 0	1,86,146	

M63,062
1,2,9 L.

No. 1.—*Continued.*

Expenditure.	Actuals of the year 1883—84.	Actuals of first six months of the year—		Estimates 1885—86.	Estimates for 1885—86 as revised by the Resident.	
		1884—85.	1883—84.			
1	2	3	4	5	6	7
Brought forward...	89,278 11 1	39,626 3 6	38,547 1 2	1,03,943 0 0	1,10,110	64·79
VII.—Conservancy	34,337 12 6	19,780 3 4	16,322 0 3	31,996 0 0	31,996	18·82
VIII.—Road watering ...	... ...	... ...	... ...	... ...		
IX.—Lighting	6,497 15 10	3,808 8 2	2,483 9 9	9,263 0 0	9,263	5·45
X.—Gardens ... 1. Public Gardens ...	... ...	... ...	... ...	... ...		
X.—Gardens ... 2. Nursery ...	84 0 0	42 0 0	42 0 0	72 0 0	72	
X.—Gardens ... 3. Farm ...	... ...	... ...	... ...	... ...		
Total of X.....	84 0 0	42 0 0	42 0 0	72 0 0	72	
XI.—Extraordinary ... 1. Museums and Institutes... ...	... ...	... ...	... ...	... ...		
XI.—Extraordinary ... 2. Purchase of Government Notes ...	... ...	... ...	... ...	... ...		
XI.—Extraordinary ... 3. Fairs and Exhibitions	233 12 0	... ...	... ...	400 0 0	400	
Total of XI.....	233 12 0	... ...	... ...	400 0 0	400	0·23
XII.—Miscellaneous ... 1. Re-payment of Loans ...	... ...	... ...	... ...	... ...		
XII.—Miscellaneous ... 2. Refund of excess collections ...	... ...	... ...	... ...	... ...		
XII.—Miscellaneous ... 3. Cattle pound charges	1,042 4 1	771 7 2	520 2 0	1,498 0 0	1,498	
XII.—Miscellaneous ... 4. Statistics and Mortuary Registration.	1,008 10 0	500 7 8	601 0 0	1,070 0 0	1,070	
XII.—Miscellaneous ... 5. Other Miscellaneous Items ...	7,379 2 10	5,913 14 8	3,805 10 11	9,674 0 0	10,390	
Total of XII.....	9,430 0 11	7,185 13 6	4,926 12 11	12,242 0 0	12,958	7·62
XIII.—Reserve	3,801 13 11	2,598 3 1	2,144 15 11	5,146 0 0	5,146	3·02
Total of Expenditure.....	1,43,664 2 3	73,040 15 7	64,466 8 0	1,63,062 0 0	16,9,945	100
Balance at close of year.....	29,047 5 8	23,171 13 1	59,374 4 5	16,494 0 0	6,201	
Grand Total.....	1,72,711 7 11	*96,212 12 8	93,840 12 5	1,79,556 0 0	1,76,146	

Municipal Commission Civil and Military Station, Bangalore.

BUDGET STATEMENT No. II.

Statement of Original Works proposed to be constructed from Municipal Funds during the year 1885—86.

1	2	3	4	5	6
No.	Nature of Work.	Amount of Estimate.	Computed Expenditure up to 31st March.	Proposed to be spent from 1st April to 31st March.	Remarks.
1	Improvement in connection with the conservancy of Ulsur Tank	7,800	...	7,800	
2	Deepening Shoolay Tank	7,200	...	7,200	
3	Construction of V section drains at Knoxpettah ...	1,000	...	1,000	
4	Deepening well north of Main channel	200	...	200	
5	2 Wells at Dhoby Ghat	700	...	700	
6	Latrine at Neelsunder	400	...	400	
7	Huts for night scavengers of No. 2 & 3 Divisions ...	300	...	300	
8	Box Drain in C street Arab Lines	100	...	100	
9	Latrine in New Parchery	400	...	400	
10	Construction of 2 flights of steps in Sultanjee Guntah...	130	...	130	
11	Construction of urinal in Q No. 4 Street... ...	50	...	50	
12	Iron Grating to the tunnel over the waste weir of Akkitimmanhulli Tank	70	...	70	
13	Railing Akkitimmanhulli Tank	700	...	700	
14	Huts for scavengers of No. 1 Ulsoor Division ...	280	...	280	
15	Relaying and Repairing V section drains ...	670	...	670	
	Total.....	20,000	...	20,000	

Municipal Commission, Civil and Military Station of Bangalore.

APPENDIX A.

Detail Statement shewing the Estimated Income for the Official Year 1885—86.

Items referring to Budget Statement No, I,	SOURCES OF INCOME.	Actuals of the year 1883—84.	Actuals of first six months of the year— 1884—85.	Actuals of first six months of the year— 1883—84.	Estimates for 1885—86.	Estimates for 1885—86 as revised by the Resident.	REMARKS.
I. Octroi.	The share of collection of duty on dry and green cocoanuts	6,924 3 9	3,104 14 8	3,790 3 4	6,500 0 0		
	Collection of Octroi duties on Tobacco and Betel Leaves	40,360 6 5	20,525 6 6	20,815 5 10	41,000 0 0		
	Total Octroi.....	47,284 10 2	23,630 5 2	24,605 9 2	47,500 0 0	47,500	
II. Tax on Houses, buildings and Lands.	House tax	32,981 9 8	15,571 7 7	17,251 7 6	31,500 0 0		
	Scavengering cess	214 4 0	0 0 0	214 4 0	0 0 0		
	Oil mill tax	120 0 0	20 0 0	40 0 0	100 0 0		
	Mohatarpha tax on carts	1,300 13 2	36 0 0	0 0 0	700 0 0		
	Total tax on houses, buildings lands.....	34,616 10 10	15,627 7 7	17,505 11 6	32,300 0 0	32,300	
(1). III. Tax on Professions and Trades.	1 Wholesale arrack shop				24 0 0		
	55 Retail arrack shops at 180				9,900 0 0		
	24 Beer taverns at 180				4,320 0 0		
	7 Refreshment rooms at 50	16,679 0 0	24 0 0	554 0 0	350 0 0		
	27 Shops and Hotels at 50				1,350 0 0		
	3 Opening Licenses at 25				75 0 0		
	Duty on country Beer for sales over and above 7½ hogsheads	1,436 0 0	958 0 0	754 0 0	1,640 0 0		
	Duty of 4 annas for excess sales over and above 55 gallons	9,940 4 0	4,379 12 0	4,594 8 0	9,726 0 0		
(2).	Tax on Arts Professions and Trades ...	579 0 0	2,095 8 0	0 0 0	12,500 0 0	12,000	
	Total tax on Professions and Trades.....	28,634 4 0	7,457 4 0	5,902 8 0	39,885 0 0	39,385	
	Carried over.....	1,10,535 9 0	46,715 0 9	48,013 12 8	1,19,685 0 0	1,19,185	

APPENDIX A.—(*Continued.*)

Items referring to Budget statement No. I.	SOURCES OF INCOME.	Actuals of the year 1883—84.	Actuals of first six months of the year—		Estimates for 1885—86.	Estimates for 1885—86 as revised by the Resident.	REMARKS.
			1884—85.	1883—84.			
	Brought forward.....	1,10,535 9 0	46,715 0 9	48,013 12 8	1,19,685 0 0	1,19,185	
VII. Rents	Rent of Buildings	533 9 0	148 15 0	261 6 0	850 0 0		
	Assessment on lands	232 0 0	7 4 0	83 0 0	156 0 0		
	Rent of land leased for grazing	582 12 0	193 0 0	445 0 0	231 0 0		
	Rent of land leased for cultivation	8 0 0	5 8 0	4 0 0	12 0 0		
	Cantonment Market	8,008 10 4	4,126 11 0	4,043 7 4	8,115 0 0		
	Shoolay Market	445 13 0	190 5 0	212 0 0	455 0 0		
	Ulsur Market	323 12 2	295 0 1	152 7 6	671 0 0		
	Rents of land realized by lease in Richmond Town...	107 0 0	27 0 8	11 8 0	200 0 0		
	Total Rents.....	10,241 8 6	4,993 12 6	5,212 12 10	10,690 0 0	10,690	
IX. Extraordinary ...	Refunds and Recoveries...	499 2 10	142 0 4	344 15 0	200 0 0		
	Interest on Securities and Loans	334 7 9	176 11 7	163 2 7	250 0 0		
	Total Extraordinary.....	833 10 7	318 11 11	508 1 7	450 0 0	450	
X. Fines	Fines inflicted by the Magistrates for breach of Municipal Rules and Miscellaneous fines ...	761 15 3	275 7 7	389 3 0	600 0 0		
	Total Fines.....	761 15 3	275 7 7	389 3 0	600 0 0	600	
XI. Pounds ...	Motoochary Pound	638 4 6	333 1 9	332 7 0	635 0 0		
	Shoolay Pound	578 13 6	276 10 6	323 4 0	530 0 0		
	Ulsur Pound	81 2 0	239 12 3	0 0 0	480 0 0		
	Total Pounds.....	1,298 4 0	849 8 6	655 11 0	1,645 0 0	1,645	
XII. Miscellaneous ...	Slaughter House contract	2,220 0 0	1,116 0 0	1,110 0 0	2,232 0 0		
	Bandy stand contract	1,464 0 0	582 0 0	732 0 0	1,164 0 0		
	Firewood and cattle stand contract	500 0 0	250 0 0	250 0 0	500 0 0		
	Rubbish contracts and sale of Manure ...	4,323 14 0	932 8 0	1,410 0 0	4,000 0 0		
	Sale of loppings of avenue trees	142 8 9	50 7 0	100 14 9	95 0 0		
	Sale of Tools	35 9 0	0 0 0	0 0 0	30 0 0		

	Sale of building materials	169	2	6	16	12	0	38	0	0	50	0	0			
	Sale of Tamarind and Hongey Produce ..	66	14	6	31	8	6	66	14	6	35	0	0			
	Tobacco license fees	415	12	0	333	12	0	378	0	0	375	0	0			
	Firewood license Fees	186	0	0	86	0	0	120	0	0	120	0	0			
	Fish license fees	41	0	0	44	0	0	27	0	0	50	0	0			
	Fees on Grants	36	0	0	24	0	0	27	0	0	40	0	0			
	Fees on Grants	397	4	0	161	8	0	233	4	0	300	0	0			
	Fees on Warrants	526	8	0	99	8	0	362	8	0	200	0	0			
	License fees for erection of Pandals ...	82	0	0	26	8	0	22	0	0	80	0	0			
	Do fees for Meat shops ...	9	0	0	9	0	0	6	0	0	9	0	0			
	Do fees for fish and vegetable stalls	62	0	0	52	0	0	59	0	0	60	0	0			
	Do fees for Horse stalls ...	121	0	0	170	0	0	...	...	...	...	...	...			
	Do for Pony stalls	25	8	0	28	0	0	...	...	..	...	...	...			
	Do for single Bullock stalls ...	56	12	0	35	12	0	...	...	...	...	...	...			
	Do for cart stands	30	0	0	39	0	0	30	0	0	40	0	0			
	Do for Timber and firewood Depots	30	0	0	5	0	0	30	0	0	30	0	0			
	Do for temporary occupation of Municipal ground	3	15	0	...	...	...	3	15	0	5	0	0			
	Do for Tanneries	273	0	0	198	0	0	...	...	...	200	0	0			
	Do for Potteries	28	0	0	...	...	...	28	0	0	32	0	0			
	Do for brick kilns within Municipal limits	111	0	0	5	0	0	110	0	0	100	0	0			
XII. *Miscellaneous* ...	Tax on bricks and tiles... ...	61	12	0	20	2	0	37	12	0	45	0	0			
	Sales of copies of Municipal Regulations and Bye-Laws	11	0	0	13	0	0	10	0	0	10	0	0			
	Fees for issue of Duplicate Licenses ...	0	8	0	0	2	0	0	4	0	1	0	0			
	Sewage rates levied for the use of sewage from the Main sewer for cultivation purposes ...	52	0	0	48	0	0	50	0	0	48	0	0			
	Sales proceeds of unclaimed tobacco	13	1	6	5	12	3	8	9	6	10	0	0			
	License fees for jutka single bullock carts and Livery and Hack carriages under the hackney Carriage regulations	...	...	...	...	...	...	...	...	...	1,800	0	0			
	License fees for Livery and Hackney Carriages ...	94	0	0	150	0	0	}								
	Do for jutka carts	57	0	0	42	0	0	} 40	0	0	...	...	...			
	Do for single bullock carts	86	4	0	40	8	0	}								
	Total Miscellaneous.....	11,701	5	3	4,615	11	9	5,281	1	9	11,661	0	0	11,661		
	Carried over.....	135,372	4	7	57,768	5	0	60,060	10	10	144,731	0	0	144,231		

Items referring to Budget statement No, 1.	Sources of Income.	Actuals of the year 1883—84.			Actuals of first six months of the year—						Estimates for 1885—86.			Estimates for 1885—86 as revised by the Resident.	REMARKS.
					1884—85.			1883—84.							
	Brought forward.....	135,372	4	7	5,768	5	0	60,060	10	10	144,731	0	0	144,231	
XIII. Transfers and Contribution.	Contribution from the Revenues of the Civil and Military Station for repairing Suburban roads.	5.025	0	0	5,025	0	0	5,025	0	0	5,025	0	0		
	Revenue on Cundayum lands within Municipal limits transferred to the Bangalore Municipality in Chief Commissioner's Proceedings No. 2327 Rev. No. 40, dated 8th June 1876.	3,559	1	9	3,172	2	0	0	0	0	3,600	0	0		
	Local cess on Abkarry and Land Revenue proposed to be assigned to the Municipality to defray the grants for Primary schools, &c.	...	...	...	...	...	...	...	...	...	10,000	0	0	10,790	
	Madras Public Works for main Sewer ...	1,200	0	0	1,200	0	0	1,200	0	0	1,200	0	0	* 6,300	* Contribution from the Madras Government for repairing Military Roads situated within Municipal limits.
	Total Transfers & Contributions.....	9,784	1	9	9,397	2	0	6,225	0	0	19,825	0	0	26,915	
	Total Rupees.....	1,45,156	6	4	67,165	7	0	66,285	10	10	1,64,556	0	0	1,71,146	
	Probable balance on the 31st March 1884 —	27,555	1	7	29,047	5	8	27,555	1	7	15,000	0	0	* 5,000	* The balance at the close of the year 1884—85 has since been reduced by Rs. 10,000 which have been sanctioned by the Resident for the work of deepening the Ulsur tank.
	Grand total Rupees.....	1,72,711	7	11	96,212	12	8	93,840	12	5	1,79,556	0	0	1,76,146	

APPENDIX B.

Detail Statement of proposed Expenditure during the Official year 1885—86.

Items referring to Budget Statement No. 1.	PARTICULARS.	Rate of Pay or monthly Cost.	Actuals of past year 1883—84	Actuals of first 6 months of the year— 1884—85.	Actuals of first 6 months of the year— 1883—84.	Estimates for 1885—86.	Estimates for 1885—86 as revised by the Resident.	REMARKS.
[a.] Octroi. Collection ...	1 Manager	40 0 0	...	...	...	480 0 0		
	1 Clerk	25 0 0	...	...	...	500 0 0		
	2 Moneygars at Rs. 13	26 0 0	...	...	...	312 0 0		
	2 Mootsuddies 1 at 7 and 1 at 6	13 0 0	...	...	...	156 0 0		
	1 Weigher	7 0 0	...	...	...	84 0 0		
	1 Duffadar	7 0 0	...	...	...	84 0 0		
	4 Peons 1 at 6 and 3 at 5 Rs.	21 0 0	...	...	...	252 0 0		
	1 Sweeper at Rs. 4	4 0 0	...	...	...	48 0 0		
	1 Excise officer at the Railway Station ...	20 0 0	...	...	...	240 0 0		
	Contingencies including carriage allowance to the Manager, Octroi department.	... ...	...	...	...	200 0 0		
	Total.....	... ...	...	...	...	2,156 0 0	1,956	
	1 Detective Overseer 90+horse allowance Rs. 15.	105 0 0	...	...	...	1,260 0 0		
	2 Overseers at 15 Rs. each	30 0 0	...	...	...	360 0 0		
	1 Deputy Overseer	8 0 0	...	...	...	96 0 0		
	1 Clerk	9 0 0	...	...	...	108 0 0		
	13 Mootsuddies 1 at 10, 4 at 6, and 8 at 5. ...	74 0 0	...	...	...	888 0 0		
	9 Pygusty Peons at 6 Rs. each.	54 0 0	...	...	...	648 0 0		
	52 Peons at Rs. 5.	260 0 0	...	...	...	3,120 0 0		
	3 Female Searchers at Rs. 3.	9 0 0	...	...	...	108 0 0		
	Clothing to Excise officer at the Railway Station ...	... ...	...	...	...	30 0 0		
	Rewards to Octroi peons for detection of smuggling cases.	... ...	...	...	...	100 0 0		
	Contingencies	... ...	...	...	...	134 0 0		
						6,852 0 0	6,852	
	Total Octroi.....	... ...	...	...	...	9,008 0 0	8,808	
	Deduct ⅓rd share debitable to Town Municipal Commission	... ...	...	...	...	3,003 0 0	2,936	
	Total Octroi.....	... ...	5,711 0 5	2,989 10 10	2,861 1 5	6,005 0 0	5,872	
	1 Accountant	55 0 0	...	...	...	660 0 0		
	2 Clerks 1 at 20 and 1 at 15.	35 0 0	...	...	...	420 0 0		

Items referring to Budget statement No. 1.	Particulars.	Rate of pay or monthly Cost.	Actuals of past year 1883—84.	Actuals of 1st 6 months of the year—		Estimates for 1885—86.	Estimates for 1885—86 as revised by the Resident.	REMARKS.
				1884—85.	1883—84.			
(b.) Tax on Houses Buildings and Lands.	1 Office Conicopoly	10 0 0	...	...	...	120 0 0		
	1 Distraining officer	11 0 0	...	...	...	132 0 0		
	2 1st class Conicopolys at Rs. 11 each ...	22 0 0	...	...	...	264 0 0		
	1 2nd class do	10 8 0	...	...	...	126 0 0		
	3 3rd class do at Rs. 10 each ...	30 0 0	...	...	...	360 0 0		
	1 Duffadar	9 0 0	...	...	...	108 0 0		
	1 1st class peon	7 0 0	...	...	...	84 0 0		
	1 2nd class peon	6 0 0	...	...	...	72 0 0		
	Allowance to Patails for the collection of Cart Tax...	...	...	...	...	75 0 0		
	Contingencies	...	...	...	...	200 0 0		
	Total Tax on Houses, Buildings and lands.....	...	2,271 7 2	1,502 15 6	1,067 1 8	2,621 0 0	2,621	
(c.) Tax on Profession and Trades.	1 Registrar	20 0 0	...	...	...	240 0 0		
	1 License Clerk	15 0 0	...	...	...	180 0 0		
	Allowance to 6 Registrars at Rupees 5 each as Sub-Registrars of Profession Tax ...	30 0 0	...	...	...	360 0 0		
	Allowance to Prosecuting Inspector	10 0 0	...	...	...	120 0 0		
	Contingencies	...	...	...	...	100 0 0		
	Total Tax on Profession and Trades.....	...	641 0 0	450 1 0	90 0 0	1,000 0 0	1,000	
(d.) Rents.	1 Market Sergeant	30 0 0	...	...	...	360 0 0		
	Share of Motoochery Pound Mutsuddy's pay who is also employed in the collection of Market rents.	7 0 0	...	...	...	84 0 0		
	1 1st class peon	7 0 0	...	...	...	84 0 0		
	1 2nd class peon	6 0 0	...	...	...	72 0 0		
	1 1st class Toty	6 0 0	...	...	...	72 0 0		
	2 2nd class Toties	10 0 0	...	...	...	120 0 0		
	2 Sweepers 1 at 6 and 1 at 5	11 0 0	...	...	...	132 0 0		
	Contingencies	...	...	...	...	78 0 0		
	Total Cantonment Market.....	...	...	...	...	1,002 0 0	1,002	
	Ulsur Market.							
	1 Peon	7 0 0	...	...	...	84 0 0		
	Total Ulsoor Market.....	...	...	...	...	84 0 0	84	

		SHOOLAY MARKET.																			
	(d.) Rents.	Share of Shoolay Pound Establishment employed also in the collection of Market rents ...	12	8	0	...	...	...	...	...	...	...	...	...	150	0	0		
		Total Shoolay Market.....	...	...	...	...	...	...	...	...	...	...	...	...	150	0	0	150	
		1 Cattle Inspector	15	0	0	...	...	...	...	...	...	...	...	...	180	0	0	180	
		Total Market Establishment.....	...	...	...	1,409	7	6	703	8	0	697	2	6	1,416	0	0	1,416	
		Total I Collection.....	...	...	...	10,032	15	1	5,646	3	4	4,715	5	7	11,042	0	0	10,909	
	Supervision and Management.	1 President	466	0	0	...	...	...	...	...	...	...	...	...	5,592	0	0		
		1 Executive Engineer...	300	0	0	...	...	...	...	...	...	...	...	...	3,600	0	0		
		1 Assessor and Collector	250	0	0	...	...	...	...	...	...	...	...	...	3,000	0	0		
		Total Supervision and Management.....	...	...	...	12,183	15	5	4,698	0	0	6,096	0	0	12,192	0	0	12,192	
	II. Head Office.	1 Accountant	80	0	0	...	...	...	...	...	...	...	...	...	960	0	0		
		1 Record Keeper	35	0	0	...	...	...	...	...	...	...	...	...	420	0	0		
		3 Clerks 1 at 40 and 2 at 25 each	90	0	0	...	...	...	...	...	...	...	...	...	1,080	0	0		
		1 Shroff...	25	0	0	...	...	...	...	...	...	...	...	...	300	0	0		
		1 Duffadar	10	0	0	...	...	...	...	...	...	...	...	...	120	0	0		
		4 Peons at 6 Rs. each...	24	0	0	...	...	...	...	...	...	...	...	...	288	0	0		
		Contingencies	...	...	...	...	...	...	...	...	...	...	...	...	500	0	0		
		Total Head office charges.....	...	...	...	3,140	14	10	1,616	7	10	1,680	9	5	3,668	0	0	3,668	
	III. Public Works.	2 Surveyors 1 at 60 and 1 at 25 Rupees ...	85	0	0	...	...	...	...	...	...	...	...	...	1,020	0	0		
		1 Accountant	25	0	0	...	...	...	...	...	...	...	...	...	300	0	0		
		1 Writer	20	0	0	...	...	...	...	...	...	...	...	...	240	0	0		
		1 Storekeeper	20	0	0	...	...	...	...	...	...	...	...	...	240	0	0		
		1 Overseer	30	0	0	...	...	...	...	...	...	...	...	...	360	0	0		
		1 Draughtsman	20	0	0	...	...	...	...	...	...	...	...	...	240	0	0		
		1 Peon	6	0	0	...	...	...	...	...	...	...	...	...	72	0	0		
		Contingencies	...	...	...	...	...	...	...	...	...	...	...	...	300	0	0		
		Total Supervision.....	...	...	...	2,421	11	3	1,263	4	1	1,181	1	10	2,772	0	0	2,772	
		Carried over.....	...	...	...	2,421	11	3	1,263	4	1	1,181	1	10	2,772	0	0		

APPENDIX B.—*Continued.*

Items referring to budget Statement No. 1.	Particulars.	Rate of pay or monthly cost.	Actuals of past year 1883—84	Actuals of first 6 months of the year— 1884—85.	Actuals of first 6 months of the year— 1883—84.	Estimates for 1885—86.	Estimates for 1885—86, as revised by the Resident.	REMARKS.
	Brought forward.....	...	2,421 11 3	1,263 4 1	1,181 1 10	2,772 0 0		
	Original Works as per Statement No. 2 ...	...	14,392 7 8	469 11 2	3,009 12 10	20,000 0 0		
	Purchase of Lands	...	500 0 0	222 2 5	470 1 0	500 0 0		
	Compensation for houses ...	...	500 0 0	... ...	... ...	500 0 0		
	Repairing Cantonment Roads ...	...	17,016 0 10	11,931 13 4	8,851 11 9	15,000 0 0		
	Repairing Suburban Roads ...	...	5,011 3 1	2,562 14 7	1,914 14 0	5,025 0 0		
	Cleaning Public Wells	...	514 6 3	553 8 2	334 2 1	500 0 0		
	Repairing Markets	...	848 9 8	136 5 8	396 0 0	800 0 0		
	Repairing Slaughter Houses ...	...	491 7 2	107 6 2	224 12 3	600 0 0		
	Repairing Latrines	...	558 6 0	211 9 2	419 13 2	500 0 0		
	Repairing V. Section drains ...	...	514 6 3	... ...	... ...	... ...		
	Repairing Bandy Stands ...	...	113 4 11	... ...	61 13 6	200 0 0		
	Repairing Pounds	...	25 4 1	57 7 8	15 13 2	100 0 0		
	Repairing Rails	...	70 13 0	84 10 5	43 7 0	100 0 0		
	Raising water from well No. 48 ...	...	133 12 0	66 0 0	66 0 0	150 0 0		
	Repairing Main Sewer	...	996 7 4	179 15 2	92 15 3	1,000 0 0		
	Repairing Ookads and Koties ...	...	89 9 3	199 12 3	107 6 9	300 0 0		
	Other Miscellaneous items	...	0 11 0	109 10 0	0 10 0	... ...	* 6,300	* Repairing Military roads
	Total Public Works including supervision.....	...	44,198 7 9	18,156 2 2	17,190 6 7	48,047 0 0	54,347	
IV. Primary Education.	Probable grants for primary Schools in the station...	...	... ...	... ...	... ...	4,854 0 0		
	Total.....	...	... ...	... ...	... ...	4,854 0 0	4,854	

VI. Charitable Grants.	*Bowring Civil Hospital charges	...	...	...	16,744	7	2	7,983	11	11	7,784	11	7	20,572	0	0		* B. C. Hospital.	
	Ulsur Dispensary charges	...	...		818	0	10	403	0	1	...	...	...	1,348	0	0		Allowance to Residency Surgeon at Rs. 200	2,400
	3 Sisters of charity employed at the Bowring Civil Hospital	...	...	..	1,920	0	0	960	0	0	960	0	0	1,920	0	0		2 Assistant Apothecaries 1 at Rs. 160 and 1 at Rs. 100 ...	3,120
	2 Vaccinators at 10 Rs. each	20	0	0	240	0	0	163	3	2	120	0	0	240	0	0		2 Hospital Assistants at Rs. 40 and 25 ...	780
	Contingencies or Rewards to parents whose children are vaccinated	...	...	...	...	...	...	...	...	...	...	...	...	60	0	0		1 Hospital Sergeant at Rs. 35 ...	420
	Total charitable grants.....	...	...	...	19,722	8	0	9,509	15	2	8,864	11	7	24,140	0	0	24,140	1 Writer at Rs. 20...	240
	Supervision.																	20 Servants from 16 to 15 rupees ...	1,812
																		Country medecines....	300
																		Europe medicines ...	3,000
VII. Conservancy.	3 Assistant Sanitary Inspectors 1 at 100 and 2 at 60 Rupees each	220	0	0	...	..	...	...	...	...	...	...	...	2,640	0	0		Diet of patients ...	5,500
																		Contingencies. ...	2,000
	12 Overseers, 1 at 30, 2 at 25, 2 at 20, 2 at 18, 4 at 16 and one at 10 Rupees	230	0	0	...	...	...	...	...	...	...	...	...	2,760	0	0		Repairs to Hospital buildings ...	1,000
																		Total Rupees.....20,572	
	35 Scavengers at 6 Rupees	210	0	0	...	...	...	...	...	...	...	...	...	2,520	0	0			
	38 Scavengers at 5 Rupees	190	0	0	...	...	...	...	...	...	...	...	...	2,280	0	0		Dispensary at Ulsoor.	
	16 Peons at 6 Rupees each	96	0	0	...	..	...	...	...	...	...	...	...	1,152	0	0		Medical Subordinate at Rs. 40 ...	480
	32 Pairs of Bullocks for night soil carts at 12 Rupees each	384	0	0	...	...	...	...	...	...	...	...	...	4,608	0	0		Compounder at Rs. 10	120
																		Peon at Rs. 6 ...	72
	7 Pairs of Bullocks for urine barrel carts at 10 Rupees each	70	0	0	...	...	..	...	...	...	...	...	...	840	0	0		Sweeper and Watchman at Rs. 5 ...	60
	Flushing drains in the Station	...	...	...	...	...	...	...	...	...	..	..	...	2,000	0	0		Contingencies including country medecines...	180
																		Europe medecines...	400
	Conservancy Rupees.....	...	...	...	...	...	...	...	...	...	...	..	...	18,800	0	0	18,800	House rent ...	36
	Carried over	...	...	...	89,278	11	1	39,626	3	6	38,547	1	2	1,03,943	0	0	1,10,110	Total Rupees.....1,348	

APPENDIX B.—*Continued.*

Items referring to Budget Statement No. 1.	Particulars.	Actuals of past year 1883—84.	Actuals of first 6 months of the year— 1884—85.	Actuals of first 6 months of the year— 1883—84.	Estimate for 1885—86.	Estimate for 1885—86 as revised by the Resident.	REMARKS.
VII. Conservancy continued.	Brought forward.....	...	89,278 11 1	39,626 3 6	38,547 1 2	1,03,943 0 0	1,10,110
	Conservancy continued...	...	...	...	...	18,800 0 0	
	Drain and Road Sweeping Establishment.						
	37 Sweepers at 6 Rs. each	222 0 0	...	...	...	2,664 0 0	
	113 Sweepers at 5 Rupees each	565 0 0	...	...	...	6,780 0 0	
	Establishment for Conservancy of Tanneries.						
	1 Overseer at Rupees 20	20 0 0	...	...	...	240 0 0	
	6 Sweepers 2 at 6 and 4 at 5 Rupees ...	32 0 0	...	...	...	384 0 0	
	Establishment for the Conservancy of Main Sewer.						
	1 Peon at Rs. 6	6 0 0	...	...	...	72 0 0	
	8 Sweepers at 6 Rupees each	48 0 0	...	...	...	576 0 0	
	Contingencies.						
	Repairs of carts	...	...	...	...	500 0 0	
	Baushes, Drain Scrapers, &c., ...	...	...	...	...	600 0 0	
	Light for night conservancy carts, &,... ...	...	...	...	...	600 0 0	
	Clothing to Overseers	...	...	...	...	200 0 0	
	Stationery and printing charges	...	...	...	...	100 0 0	
	Purchase of disinfecting powder, &c.,... ...	...	...	...	...	300 0 0	
	Office Establishment.						
	1 Writer	15 0 0	...	...	...	180 0 0	
	Total Conservancy.....	...	34,337 12 6	19,780 3 4	16,322 0 3	31,996 0 0	31,996

IX. Lighting...	450 Ordinary lamps at Rs. 1—3—0 each ...	534	6	0	...	...	...	...	...	...	...	...	6,413	0	0					
	100 Silber lamps at Rs. 1—6—0 each ...	137	8	0	...	...	...	...	...	...	...	...	1,650	0	0					
	Provision for purchase of lamp posts and other contingent charges	...	...	...	...	...	...	...	...	...	...	...	1,000	0	0					
	Lighting public latrines...	...	...	...	...	...	...	...	...	...	...	...	200	0	0					
	Total lighting.....	...	...	...	6,497	15	10	3,808	8	2	2,483	9	9	9,263	0	0	9,263			
X. Gardens. ..	1 Gardener	6	0	0	84	0	0	42	0	0	42	0	0	72	0	0				
	Total Gardens.....	...	...	...	84	0	0	42	0	0	42	0	0	72	0	0	72			
XI. Extraordinary. ...	Market prizes	...	...	...	233	12	0	...	...	...	...	...	...	300	0	0				
	Donation to Horticultural Fete	...	...	...	...	...	...	...	...	...	...	...	...	100	0	0				
	Total Extraordinary....	...	...	...	233	12	0	...	...	...	...	...	...	400	0	0	400			
XII. Miscellaneous ...	Mootoocherry Pound	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
	1 Mootsuddy	14	0	0	...	...	...	...	...	...	...	...	...	168	0	0				
	1 Toty	6	0	0	...	...	...	...	...	...	...	...	...	72	0	0				
	Share of Mootsuddies pay debited to Cantonment Market	...	...	...	...	...	...	...	...	...	...	...	...	84	0	0				
	Total Motoocherry Pound.....	...	...	...	...	...	...	...	...	...	...	...	...	156	0	0	156			
	SHOOLAY POUND.																			
	1 Mootsuddy	12	0	0	...	...	...	...	...	...	...	...	...	144	0	0				
	1 Peon	7	0	0	...	...	...	...	...	...	...	...	...	84	0	0				
	1 Toty	6	0	0	...	...	...	...	...	...	...	...	...	72	0	0				
	Total.....	...	...	...	...	...	...	...	...	...	...	...	...	300	0	0				
	Deduct share of Mootsuddy's pay debited to Shoolay Market	...	...	...	...	...	...	...	...	...	...	...	...	150	0	0				
	Total Shoolay Pound.....	...	...	...	...	...	...	...	...	...	...	...	...	150	0	0	150			
	Carried over.....	...	...	...	1,30,432	3	5	63,256	15	0	57,394	11	2	1,45,674	0	0	1,51,841			

(a.) Pounds.

APPENDIX B.—*Continued.*

Items referring to Budget Statement. No. 1.	Particulars.	Rate of Pay or monthly cost.	Actuals of past year, 1883—84.	Actuals of first six months of the year— 1884—85.	Actuals of first six months of the year— 1883—84.	Estimates for 1885—86.	Estimates for 1885—86 as revised by the Resident.	Remarks.
	Brought forward.....	...	1,30,432 3 5	63,256 15 0	57,394 11 2	1,45,674 0 0	1,51,841	
XII. Miscellaneous (continued.)	Pounds continued.....	...	...	...	...	306 0 0		
	Ulsur Pound.							
(a.) Pounds (continued.)	1 Mootsuddy	10 0 0	...	...	...	120 0 0		
	1 Watchman at Rs. 6	6 0 0	...	...	...	72 0 0		
	Total Ulsur Pound.....	...	...	...	...	192 0 0	192	
	Reward to impounders and feeding charges ...	...	...	...	...	1,000 0 0		
	Total Pounds.....	...	1,042 4 1	771 7 2	520 2 0	1,498 0 0	1,498	
(b.) Statistics & Mortuary Registration.	1. Registrar	25 0 0	...	...	...	300 0 0		
	6 Registrars at 10 Rupees each	60 0 0	...	...	...	720 0 0		
	Contingencies	...	...	...	...	50 0 0		
	Total Statistics and Mortuary Registration ...	...	1,008 10 0	500 7 8	601 0 0	1,070 0 0	1,070	
(c) Other Miscellaneous items.	Advertisement charges	...	...	...	...	2,500 0 0		
	Grant-in-aid for Station Band ...	...	...	...	...	600 0 0		
	Salary of orderlies to Municipal Commissioners 1 at 8, 1 at 7 and 18 at 6 Rupees ...	123 0 0	...	...	...	1,476 0 0		
	Reward to dog killers	...	...	...	...	200 0 0		
	Miscellaneous for purchase of street boards and numbering houses &c., ...	...	...	...	...	900 0 0		
	Reward for Destruction of Snakes	...	...	...	...	500 0 0		

	1 Peon for upstair room Mayo Hall at rupees 7 ...	7	0	0	...	...	...	...	...	...	...	...	...	84	0	0	
	Watering trees	...	...	...	...	...	...	...	...	...	...	...	...	1,000	0	0	
	1 Shorthand writer at Rupees 25 for 14 meetings...	...	...	...	...	...	...	...	...	...	...	...	...	350	0	0	
	Maintenance of Band stand at Rupees 100 per mensem...	...	...	...	...	...	...	...	...	...	...	...	...	1,200	0	0	
	Coopasander Traveller's Bungalow Establishment at Rupees 35 per mensem ...	...	...	...	...	...	...	...	...	...	...	...	...	420	0	0	
	1 Peon to assist the Police in the conservancy of Ulsur Tank at Rupees 7	...	...	...	...	...	...	...	...	...	...	...	...	84	0	0	
	1 Inspector of Hackney Carriages at Rupees 30 per mensem	...	...	...	...	...	...	...	...	...	...	...	...	360	0	0	600
																	*476
	Total other Miscellaneous items.....	...	...	...	7,379	2	10	5,913	14	8	3,805	10	11	9,674	0	0	10,390
XIII Reserve.	Reserve	...	...	...	3,801	13	11	2,598	3	1	2,144	15	11	5,146	0	0	
	Total Reserve.....	...	...	...	3,801	13	11	2,598	3	1	2,144	15	11	5,146	0	0	5,146
	Total Rupees.....	...	...	...	1,43,664	2	3	73,040	15	7	64,466	8	0	1,63,062	0	0	1,69,945
	Balance at close of the year.....	...	...	...	29,047	5	8	23,171	13	1	29,374	4	5	16,494	0	0	6,201
	Grand Total.....	...	...	...	1,72,711	7	11	96,212	12	8	93,840	12	5	1,79,556	0	0	1,76,146

* Amount of increased allowances granted to certain subordinates of the Bowring Hospital with retrospective effect during 1884—85.

Mysore Residency Press, Bangalore.—20-9-1885.—100.

No 984 I.

From

The Assistant Secretary to

the Government of India

To

The Resident in Mysore.

Dated Fort William, the 23rd March 1886

Foreign Deptt
Internal

Sir,

I am directed to acknowledge the receipt of the letters cited on the Margin, regarding the Budget Estimates of the Civil and Military station of Bangalore for 1885-86.

No. 1238/313	dated the 12th August 1885	
No. 24/191	dated the 8th January 1886	
No. 421/1905	dated the 17th February 1886	

2. In reply I am to state that the Government of India are pleased to direct the transfer to the Municipality of Bangalore from the Imperial Revenues of the

Original of this letter is No. 43 in File 191 of 1885 - Transfer of Local Cesses to the Municipality -

the Civil and Military station of the whole of the proceeds of the local cess of one anna in the rupee levied on the Abkari Revenue. The local cess upon the Land Revenue collected in the station together with the irrigation cess upon wet holdings will also, as you recommend, be handed over.

3. The Budget of the municipality as finally passed by you is, with the modifications rendered needful by the orders conveyed in the preceding paragraph, approved by the Government of India

I have the honor to be
Sir,
Your most obedient servant
(Signed) F. J. Newton
Assistant Secretary to the
Government of India